

# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

## Second Interim

2012-2013



### Board of Education

Mr. Roger Kowalski

President

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Vice-President

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Member

Mr. Dan Flores

Member

Mrs. Patt Haro

Member

Mrs. Laura Morales

Member



Presented to Governing Board March 14, 2013

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2013 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

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

**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: Sosan Schaller Telephone: (909)580-6605  
Title: Director, Fiscal Services E-mail: sosan\_schaller@cjusd.net

**Criteria and Standards Review Summary**

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), 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 first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., 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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	15,646.83	15,646.83	15,488.49	15,649.62	2.79	0%
2. Special Education	312.93	312.93	306.40	312.93	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	5,786.07	5,786.07	5,906.29	5,786.07	0.00	0%
4. Special Education	226.21	226.21	221.88	226.21	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	6.00	6.00	16.00	6.00	0.00	0%
6. Special Education	48.00	48.00	42.00	48.00	0.00	0%
7. TOTAL, K-12 ADA	22,026.04	22,026.04	21,981.06	22,028.83	2.79	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)	22,026.04	22,026.04	21,981.06	22,028.83	2.79	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 RLJ)	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*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

Description	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	6,501.64	6,501.64	6,501.64
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,713.64	6,713.64	6,713.64
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,713.64	6,713.64	6,713.64
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	22.89
c. Revenue Limit ADA	0033	22,026.04	22,026.04	22,028.83
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	147,874,903.19	147,874,903.19	148,397,874.16
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	510,172.00	512,813.00	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 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	148,385,075.19	148,387,716.19	148,397,874.16
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	115,336,751.24	115,338,804.04	115,346,699.63
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	1,260,643.00	1,288,067.00	1,292,533.00
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	243,381.00	243,495.00	241,257.00
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)	---	1,017,262.00	1,044,572.00	1,051,276.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	116,354,013.24	116,383,376.04	116,397,975.63

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	7,244,506.00	7,244,506.00	7,244,506.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	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	7,244,506.00	7,244,506.00	7,244,506.00
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	109,109,507.24	109,138,870.04	109,153,469.63
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	270,653.00	270,653.00	292,919.00
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	---	(9,713,484.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(9,984,137.00)	(270,653.00)	(292,919.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	99,125,370.24	108,868,217.04	108,860,550.63
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	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	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00



# 01 GENERAL FUND



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	106,613,257.00	116,356,218.00	53,089,875.64	116,346,314.00	(9,904.00)	0.0%
2) Federal Revenue		8100-8299	12,404,531.00	15,424,594.00	3,919,508.28	15,523,762.39	99,168.39	0.6%
3) Other State Revenue		8300-8599	30,180,293.00	31,357,022.00	13,266,186.34	31,406,623.00	49,601.00	0.2%
4) Other Local Revenue		8600-8799	9,794,738.00	9,956,615.00	5,292,636.92	10,901,513.00	944,898.00	9.5%
5) TOTAL, REVENUES			158,992,819.00	173,094,449.00	75,568,207.18	174,178,212.39		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	86,619,004.00	88,109,063.00	41,815,151.69	88,129,620.00	(20,557.00)	0.0%
2) Classified Salaries		2000-2999	25,054,855.83	26,394,352.83	14,598,311.27	26,396,598.83	(2,246.00)	0.0%
3) Employee Benefits		3000-3999	40,550,401.44	41,276,704.44	19,921,970.37	41,380,137.44	(103,433.00)	-0.3%
4) Books and Supplies		4000-4999	6,502,658.00	9,026,830.03	1,981,618.09	8,034,739.03	992,091.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	16,273,477.00	16,864,801.78	6,257,745.65	17,728,473.78	(863,672.00)	-5.1%
6) Capital Outlay		6000-6999	310,900.00	321,030.00	146,319.47	321,030.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,460,239.00	2,459,079.00	1,216,028.99	2,459,079.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(597,835.00)	(597,835.00)	(250,367.49)	(597,835.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			177,173,700.27	183,854,026.08	85,686,778.04	183,851,843.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,180,881.27)	(10,759,577.08)	(10,118,570.86)	(9,673,630.69)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	610,156.00	(610,156.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(1.00)	0.00	0.00	1.00	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,499,999.00	3,500,000.00	2,889,844.00		

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>			(14,680,881.27)	(7,259,578.08)	(6,618,570.86)	(6,783,786.69)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,815,733.64	27,676,419.39		27,676,419.39	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)			26,815,733.64	27,676,419.39		27,676,419.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,815,733.64	27,676,419.39		27,676,419.39		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,335,012.52	2,484,017.25		2,172,275.25		
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	4,284,628.85	12,417,613.06		12,986,496.45		
0314 Deferred Maintenance	0000	9780		2,195,805.07				
0000 Future Operational Budget	0000	9780		10,221,807.99				
0314 Deferred Maintenance	0000	9780				2,038,542.07		
0000 Future Operational Budget	0000	9780				10,540,556.60		
1100 Lottery	1100	9780				407,397.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,315,211.00	5,315,211.00		5,533,861.00		
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	99,125,370.00	108,868,217.00	46,273,086.00	108,860,551.00	(7,666.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	135,728.00	135,728.00	70,430.17	135,728.00	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	10,352,370.00	7,228,113.00	5,334,190.68	7,228,113.00	0.00	0.0%
Unsecured Roll Taxes		8042	410,284.00	610,284.00	514,937.20	610,284.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	95,342.00	95,650.83	95,342.00	0.00	0.0%
Supplemental Taxes		8044	118,062.00	118,062.00	53,585.55	118,062.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,829,509.00)	(3,829,509.00)	(2,272,329.32)	(3,829,509.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	57,571.00	2,869,157.00	2,869,155.50	2,869,157.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	17,329.00	18,116.23	17,329.00	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%
<b>Subtotal, Revenue Limit Sources</b>			<b>106,369,876.00</b>	<b>116,112,723.00</b>	<b>52,956,822.84</b>	<b>116,105,057.00</b>	<b>(7,666.00)</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,657,207.00)	(2,657,207.00)	0.00	(2,657,207.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,657,207.00	2,657,207.00	0.00	2,657,207.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	243,381.00	243,495.00	133,052.80	241,257.00	(2,238.00)	-0.9%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>106,613,257.00</b>	<b>116,356,218.00</b>	<b>53,089,875.64</b>	<b>116,346,314.00</b>	<b>(9,904.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,807,049.00	3,704,205.00	2,093.06	3,704,205.00	0.00	0.0%
Special Education Discretionary Grants		8182	454,488.00	571,415.00	47,594.03	565,460.00	(5,955.00)	-1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	9,725.00	10,649.33	22,650.00	12,925.00	132.9%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	5,346,543.00	6,957,991.00	2,050,393.13	7,075,340.00	117,349.00	1.7%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	924,520.00	1,184,985.00	660,311.22	1,189,990.00	5,005.00	0.4%
NCLB: Title III, Immigration Education Program	4201	8290	72,753.00	92,021.00	16,460.60	49,868.00	(42,153.00)	-45.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	578,672.00	992,192.00	339,442.87	1,002,085.00	9,893.00	1.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	162,093.00	162,093.00	630.64	185,815.00	23,722.00	14.6%
Safe and Drug Free Schools	3700-3799	8290	350,000.00	644,934.00	93,198.81	618,199.00	(26,735.00)	-4.1%
Other Federal Revenue	All Other	8290	708,413.00	1,105,033.00	698,734.59	1,110,150.39	5,117.39	0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,404,531.00</b>	<b>15,424,594.00</b>	<b>3,919,508.28</b>	<b>15,523,762.39</b>	<b>99,168.39</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	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	507,327.00	497,164.00	273,441.00	497,164.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,748,970.00	3,704,235.00	1,481,694.00	3,761,676.00	57,441.00	1.6%
Spec. Ed. Transportation	7240	8311	370,834.00	363,418.00	199,877.00	363,418.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,901,838.00	7,901,838.00	1,921,374.00	7,901,838.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	647,565.00	639,894.00	639,894.00	(7,671.00)	-1.2%
Lottery - Unrestricted and Instructional Materi		8560	3,470,607.00	3,470,607.00	1,071,094.89	3,470,607.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,237,140.00	1,237,140.00	804,141.00	1,237,140.00	0.00	0.0%
Charter School Facility Grant	6030	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%

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)
Quality Education Investment Act	7400	8590	918,900.00	918,900.00	752,400.00	918,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,024,677.00	12,616,155.00	6,122,270.45	12,615,986.00	(169.00)	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>30,180,293.00</b>	<b>31,357,022.00</b>	<b>13,266,186.34</b>	<b>31,406,623.00</b>	<b>49,601.00</b>	<b>0.2%</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	610,201.58	610,156.00	610,156.00	New
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	1,000.00	1,000.00	5,008.85	5,009.00	4,009.00	400.9%
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	78,100.00	98,100.00	34,606.00	98,100.00	0.00	0.0%
Interest		8660	101,000.00	180,797.00	199,416.67	498,866.00	318,069.00	175.9%
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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	224,122.00	286,202.00	141,174.82	332,202.00	46,000.00	16.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,390,516.00	9,390,516.00	4,302,229.00	9,357,180.00	(33,336.00)	-0.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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			9,794,738.00	9,956,615.00	5,292,636.92	10,901,513.00	944,898.00	9.5%
TOTAL, REVENUES			158,992,819.00	173,094,449.00	75,568,207.18	174,178,212.39	1,083,763.39	0.6%

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	74,181,712.00	75,661,197.00	35,766,974.91	75,651,287.00	9,910.00	0.0%
Certificated Pupil Support Salaries		1200	4,524,908.00	4,503,146.00	2,144,657.74	4,520,394.00	(17,248.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,469,538.00	6,566,833.00	3,245,046.89	6,567,159.00	(326.00)	0.0%
Other Certificated Salaries		1900	1,442,846.00	1,377,887.00	658,472.15	1,390,780.00	(12,893.00)	-0.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>86,619,004.00</b>	<b>88,109,063.00</b>	<b>41,815,151.69</b>	<b>88,129,620.00</b>	<b>(20,557.00)</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,864,746.00	4,184,678.00	2,183,960.22	4,187,685.00	(3,007.00)	-0.1%
Classified Support Salaries		2200	11,748,149.83	12,423,752.83	6,835,880.96	12,422,654.83	1,098.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,029,630.00	1,971,968.00	1,154,487.05	1,971,968.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,923,706.00	7,320,965.00	4,192,923.84	7,321,302.00	(337.00)	0.0%
Other Classified Salaries		2900	488,624.00	492,989.00	231,059.20	492,989.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,054,855.83</b>	<b>26,394,352.83</b>	<b>14,598,311.27</b>	<b>26,396,598.83</b>	<b>(2,246.00)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,051,442.00	7,139,536.00	3,420,490.89	7,215,749.00	(76,213.00)	-1.1%
PERS		3201-3202	2,710,282.00	2,891,316.00	1,602,681.36	2,892,202.00	(886.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	3,147,273.00	3,230,825.00	1,691,385.90	3,232,831.00	(2,006.00)	-0.1%
Health and Welfare Benefits		3401-3402	22,509,773.44	22,831,458.44	11,876,183.63	22,848,472.44	(17,014.00)	-0.1%
Unemployment Insurance		3501-3502	1,223,770.00	1,249,026.00	619,647.00	1,253,793.00	(4,767.00)	-0.4%
Workers' Compensation		3601-3602	1,107,007.00	1,134,400.00	565,031.80	1,138,537.00	(4,137.00)	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	189,109.00	188,798.00	115,996.97	187,208.00	1,590.00	0.8%
Other Employee Benefits		3901-3902	2,611,745.00	2,611,345.00	30,552.82	2,611,345.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>40,550,401.44</b>	<b>41,276,704.44</b>	<b>19,921,970.37</b>	<b>41,380,137.44</b>	<b>(103,433.00)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	770,412.00	791,818.00	202,861.00	491,818.00	300,000.00	37.9%
Books and Other Reference Materials		4200	64,524.00	103,316.00	15,490.43	104,968.00	(1,652.00)	-1.6%
Materials and Supplies		4300	5,137,216.00	7,310,610.53	1,588,879.04	6,602,455.53	708,155.00	9.7%
Noncapitalized Equipment		4400	530,506.00	821,085.50	174,387.62	835,497.50	(14,412.00)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,502,658.00</b>	<b>9,026,830.03</b>	<b>1,981,618.09</b>	<b>8,034,739.03</b>	<b>992,091.00</b>	<b>11.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,700,094.00	3,025,414.00	314,599.98	3,017,551.00	7,863.00	0.3%
Travel and Conferences		5200	283,578.00	383,406.00	155,034.02	405,867.00	(22,461.00)	-5.9%
Dues and Memberships		5300	11,325.00	25,012.00	19,830.00	24,787.00	225.00	0.9%
Insurance		5400-5450	620,679.00	618,970.00	413,320.00	618,654.00	316.00	0.1%
Operations and Housekeeping Services		5500	4,925,516.00	4,933,382.19	2,226,056.90	4,978,427.19	(45,045.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,624,396.00	1,972,112.81	1,052,564.17	1,983,150.81	(11,038.00)	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(197,864.00)	(224,169.00)	(199,394.43)	(220,779.00)	(3,390.00)	1.5%
Professional/Consulting Services and Operating Expenditures		5800	4,747,085.00	5,610,015.78	2,067,269.77	6,354,434.78	(744,419.00)	-13.3%
Communications		5900	558,668.00	520,658.00	208,465.24	566,381.00	(45,723.00)	-8.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,273,477.00</b>	<b>16,864,801.78</b>	<b>6,257,745.65</b>	<b>17,728,473.78</b>	<b>(863,672.00)</b>	<b>-5.1%</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 (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	244,900.00	255,030.00	146,319.47	255,030.00	0.00	0.0%
Equipment Replacement		6500	66,000.00	66,000.00	0.00	66,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>310,900.00</b>	<b>321,030.00</b>	<b>146,319.47</b>	<b>321,030.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	6,941.00	10,000.00	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	160,000.00	160,000.00	0.00	160,000.00	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	97,382.00	96,221.00	32,088.82	96,221.00	0.00	0.0%
All Other Transfers		7281-7283	1,578,134.00	1,578,134.00	867,974.00	1,578,134.00	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	130,646.00	130,646.00	66,986.66	130,646.00	0.00	0.0%
Other Debt Service - Principal		7439	484,077.00	484,078.00	242,038.51	484,078.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,460,239.00</b>	<b>2,459,079.00</b>	<b>1,216,028.99</b>	<b>2,459,079.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(597,835.00)	(597,835.00)	(250,367.49)	(597,835.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(597,835.00)</b>	<b>(597,835.00)</b>	<b>(250,367.49)</b>	<b>(597,835.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>177,173,700.27</b>	<b>183,854,026.08</b>	<b>85,686,778.04</b>	<b>183,851,843.08</b>	<b>2,183.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	610,156.00	(610,156.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>610,156.00</b>	<b>(610,156.00)</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	(1.00)	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>100.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>3,500,000.00</b>	<b>3,499,999.00</b>	<b>3,500,000.00</b>	<b>2,889,844.00</b>	<b>610,155.00</b>	<b>-17.4%</b>

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
5640	Medi-Cal Billing Option	440,747.26
6300	Lottery: Instructional Materials	300,000.00
6512	Special Ed: Mental Health Services	1,431,527.99
Total, Restricted Balance		<u>2,172,275.25</u>

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	103,956,050.00	113,699,011.00	53,089,875.64	113,689,107.00	(9,904.00)	0.0%
2) Federal Revenue		8100-8299	231,864.00	231,864.00	93,222.29	241,152.00	9,288.00	4.0%
3) Other State Revenue		8300-8599	21,726,865.00	22,374,430.00	8,723,190.29	22,366,759.00	(7,671.00)	0.0%
4) Other Local Revenue		8600-8799	293,722.00	455,599.00	959,047.18	1,387,833.00	932,234.00	204.6%
5) TOTAL, REVENUES			126,208,501.00	136,760,904.00	62,865,335.40	137,684,851.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	73,637,459.00	74,299,632.00	35,692,261.63	74,092,595.00	207,037.00	0.3%
2) Classified Salaries		2000-2999	15,563,141.83	16,425,225.83	9,295,137.36	16,419,835.83	5,390.00	0.0%
3) Employee Benefits		3000-3999	32,414,272.44	32,885,533.44	15,583,309.07	32,920,832.44	(35,299.00)	-0.1%
4) Books and Supplies		4000-4999	2,523,605.00	2,230,916.42	953,843.77	2,114,982.42	115,934.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	8,994,756.00	9,396,848.00	4,394,114.98	9,964,247.00	(567,399.00)	-6.0%
6) Capital Outlay		6000-6999	207,900.00	205,200.00	146,319.47	205,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,373,923.00	2,372,763.00	1,204,678.20	2,372,763.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,838,841.00)	(2,819,072.00)	(1,231,013.38)	(2,886,030.00)	66,958.00	-2.4%
9) TOTAL, EXPENDITURES			132,876,216.27	134,997,046.69	66,038,651.10	135,204,425.69		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,667,715.27)	1,763,857.31	(3,173,315.70)	2,480,425.31		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	610,156.00	(610,156.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,728,283.89)	(6,532,108.71)	0.00	(7,850,987.32)	681,121.39	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,228,283.89)	(5,032,108.71)	3,500,000.00	(4,961,143.32)		

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>			(11,895,999.16)	(3,268,251.40)	326,684.30	(2,480,718.01)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,695,839.01	21,201,075.46		21,201,075.46	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)			21,695,839.01	21,201,075.46		21,201,075.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,695,839.01	21,201,075.46		21,201,075.46		
2) Ending Balance, June 30 (E + F1e)			9,799,839.85	17,932,824.06		18,720,357.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,284,628.85	12,417,613.06		12,986,496.45		
0314 Deferred Maintenance	0000	9780		2,195,805.07				
0000 Future Operational Budget	0000	9780		10,221,807.99				
0314 Deferred Maintenance	0000	9780				2,038,542.07		
0000 Future Operational Budget	0000	9780				10,540,556.60		
1100 Lottery	1100	9780				407,397.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,315,211.00	5,315,211.00		5,533,861.00		
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	99,125,370.00	108,868,217.00	46,273,086.00	108,860,551.00	(7,666.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	135,728.00	135,728.00	70,430.17	135,728.00	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	10,352,370.00	7,228,113.00	5,334,190.68	7,228,113.00	0.00	0.0%
Unsecured Roll Taxes		8042	410,284.00	610,284.00	514,937.20	610,284.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	95,342.00	95,650.83	95,342.00	0.00	0.0%
Supplemental Taxes		8044	118,062.00	118,062.00	53,585.55	118,062.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,829,509.00)	(3,829,509.00)	(2,272,329.32)	(3,829,509.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	57,571.00	2,869,157.00	2,869,155.50	2,869,157.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	17,329.00	18,116.23	17,329.00	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%
<b>Subtotal, Revenue Limit Sources</b>			<b>106,369,876.00</b>	<b>116,112,723.00</b>	<b>52,956,822.84</b>	<b>116,105,057.00</b>	<b>(7,666.00)</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,657,207.00)	(2,657,207.00)	0.00	(2,657,207.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	243,381.00	243,495.00	133,052.80	241,257.00	(2,238.00)	-0.9%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>103,956,050.00</b>	<b>113,699,011.00</b>	<b>53,089,875.64</b>	<b>113,689,107.00</b>	<b>(9,904.00)</b>	<b>0.0%</b>
<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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	231,864.00	231,864.00	93,222.29	241,152.00	9,288.00	4.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>231,864.00</b>	<b>231,864.00</b>	<b>93,222.29</b>	<b>241,152.00</b>	<b>9,288.00</b>	<b>4.0%</b>
<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	7,901,838.00	7,901,838.00	1,921,374.00	7,901,838.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	647,565.00	639,894.00	639,894.00	(7,671.00)	-1.2%
Lottery - Unrestricted and Instructional Materials		8560	2,889,112.00	2,889,112.00	930,884.29	2,889,112.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	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						

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)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	10,935,915.00	10,935,915.00	5,231,038.00	10,935,915.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,726,865.00</b>	<b>22,374,430.00</b>	<b>8,723,190.29</b>	<b>22,366,759.00</b>	<b>(7,671.00)</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	610,155.84	610,156.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	5,008.85	5,009.00	4,009.00	400.9%
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	78,100.00	98,100.00	34,606.00	98,100.00	0.00	0.0%
Interest		8660	101,000.00	180,797.00	199,416.67	498,866.00	318,069.00	175.9%
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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	113,622.00	175,702.00	109,859.82	175,702.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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%



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)
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			293,722.00	455,599.00	959,047.18	1,387,833.00	932,234.00	204.6%
TOTAL, REVENUES			126,208,501.00	136,760,904.00	62,865,335.40	137,684,851.00	923,947.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	64,236,268.00	64,836,313.00	31,051,909.38	64,629,276.00	207,037.00	0.3%
Certificated Pupil Support Salaries		1200	2,823,764.00	2,877,907.00	1,369,121.22	2,877,907.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,982,751.00	6,006,660.00	3,001,376.44	6,006,660.00	0.00	0.0%
Other Certificated Salaries		1900	594,676.00	578,752.00	269,854.59	578,752.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>73,637,459.00</b>	<b>74,299,632.00</b>	<b>35,692,261.63</b>	<b>74,092,595.00</b>	<b>207,037.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	423,574.00	564,950.00	243,662.67	567,959.00	(3,009.00)	-0.5%
Classified Support Salaries		2200	7,528,928.83	7,892,396.83	4,482,056.80	7,887,397.83	4,999.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,363,650.00	1,361,762.00	794,316.51	1,361,762.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,816,723.00	6,177,187.00	3,569,299.46	6,173,787.00	3,400.00	0.1%
Other Classified Salaries		2900	430,266.00	428,930.00	205,801.92	428,930.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,563,141.83</b>	<b>16,425,225.83</b>	<b>9,295,137.36</b>	<b>16,419,835.83</b>	<b>5,390.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,019,138.00	6,093,582.00	2,931,317.67	6,141,041.00	(47,459.00)	-0.8%
PERS		3201-3202	1,670,684.00	1,786,958.00	1,019,450.28	1,786,976.00	(18.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	2,216,706.00	2,274,171.00	1,202,053.55	2,269,116.00	5,055.00	0.2%
Health and Welfare Benefits		3401-3402	17,927,850.44	18,107,259.44	9,369,785.39	18,102,259.44	5,000.00	0.0%
Unemployment Insurance		3501-3502	977,344.00	995,816.00	493,917.17	995,536.00	280.00	0.0%
Workers' Compensation		3601-3602	882,990.00	904,776.00	450,021.41	904,523.00	253.00	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	107,815.00	111,626.00	86,210.78	110,036.00	1,590.00	1.4%
Other Employee Benefits		3901-3902	2,611,745.00	2,611,345.00	30,552.82	2,611,345.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,414,272.44</b>	<b>32,885,533.44</b>	<b>15,583,309.07</b>	<b>32,920,832.44</b>	<b>(35,299.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	758,412.00	61,193.19	0.00	61,193.19	0.00	0.0%
Books and Other Reference Materials		4200	8,160.00	18,153.00	3,114.87	18,309.00	(156.00)	-0.9%
Materials and Supplies		4300	1,533,832.00	1,858,977.73	858,712.70	1,747,655.73	111,322.00	6.0%
Noncapitalized Equipment		4400	223,201.00	292,592.50	92,016.20	287,824.50	4,768.00	1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,523,605.00</b>	<b>2,230,916.42</b>	<b>953,843.77</b>	<b>2,114,982.42</b>	<b>115,934.00</b>	<b>5.2%</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	112,742.00	137,315.00	97,748.76	145,651.00	(8,336.00)	-6.1%
Dues and Memberships		5300	11,325.00	25,012.00	19,830.00	24,787.00	225.00	0.9%
Insurance		5400-5450	500,679.00	498,970.00	315,546.70	498,654.00	316.00	0.1%
Operations and Housekeeping Services		5500	4,882,691.00	4,883,420.19	2,198,377.75	4,928,465.19	(45,045.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,116,152.00	1,485,058.81	904,852.29	1,492,096.81	(7,038.00)	-0.5%
Transfers of Direct Costs		5710	121,344.00	143,588.00	50,966.72	136,414.00	7,174.00	5.0%
Transfers of Direct Costs - Interfund		5750	(195,784.00)	(222,719.00)	(198,411.12)	(219,329.00)	(3,390.00)	1.5%
Professional/Consulting Services and Operating Expenditures		5800	1,911,237.00	1,952,515.00	805,832.92	2,418,097.00	(465,582.00)	-23.8%
Communications		5900	534,350.00	493,688.00	199,370.96	539,411.00	(45,723.00)	-9.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,994,756.00</b>	<b>9,396,848.00</b>	<b>4,394,114.98</b>	<b>9,964,247.00</b>	<b>(567,399.00)</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	207,900.00	205,200.00	146,319.47	205,200.00	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>207,900.00</b>	<b>205,200.00</b>	<b>146,319.47</b>	<b>205,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	100,000.00	100,000.00	0.00	100,000.00	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/IP 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	81,066.00	79,905.00	27,679.03	79,905.00	0.00	0.0%
All Other Transfers		7281-7283	1,578,134.00	1,578,134.00	867,974.00	1,578,134.00	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	130,646.00	130,646.00	66,986.66	130,646.00	0.00	0.0%
Other Debt Service - Principal		7439	484,077.00	484,078.00	242,038.51	484,078.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,373,923.00</b>	<b>2,372,763.00</b>	<b>1,204,678.20</b>	<b>2,372,763.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,241,006.00)	(2,221,237.00)	(980,645.89)	(2,288,195.00)	66,958.00	-3.0%
Transfers of Indirect Costs - Interfund		7350	(597,835.00)	(597,835.00)	(250,367.49)	(597,835.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,838,841.00)</b>	<b>(2,819,072.00)</b>	<b>(1,231,013.38)</b>	<b>(2,886,030.00)</b>	<b>66,958.00</b>	<b>-2.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>132,876,216.27</b>	<b>134,997,046.69</b>	<b>66,038,651.10</b>	<b>135,204,425.69</b>	<b>(207,379.00)</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	610,156.00	(610,156.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>610,156.00</b>	<b>(610,156.00)</b>	<b>New</b>
<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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(10,162,701.89)	(10,293,095.71)	0.00	(9,611,974.32)	681,121.39	-6.6%
Contributions from Restricted Revenues		8990	1,434,418.00	1,760,987.00	0.00	1,760,987.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(8,728,283.89)</b>	<b>(8,532,108.71)</b>	<b>0.00</b>	<b>(7,850,987.32)</b>	<b>681,121.39</b>	<b>-8.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(5,228,283.89)</b>	<b>(5,032,108.71)</b>	<b>3,500,000.00</b>	<b>(4,961,143.32)</b>	<b>70,965.39</b>	<b>-1.4%</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 (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,657,207.00	2,657,207.00	0.00	2,657,207.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,172,667.00	15,192,730.00	3,826,285.99	15,282,610.39	89,880.39	0.6%
3) Other State Revenue		8300-8599	8,453,428.00	8,982,592.00	4,542,996.05	9,039,864.00	57,272.00	0.6%
4) Other Local Revenue		8600-8799	9,501,016.00	9,501,016.00	4,333,589.74	9,513,680.00	12,664.00	0.1%
5) TOTAL, REVENUES			32,784,318.00	36,333,545.00	12,702,871.78	36,493,361.39		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,981,545.00	13,809,431.00	6,122,890.06	14,037,025.00	(227,594.00)	-1.6%
2) Classified Salaries		2000-2999	9,491,714.00	9,969,127.00	5,303,173.91	9,976,763.00	(7,636.00)	-0.1%
3) Employee Benefits		3000-3999	8,136,129.00	8,391,171.00	4,338,661.30	8,459,305.00	(68,134.00)	-0.8%
4) Books and Supplies		4000-4999	3,979,053.00	6,795,913.61	1,027,774.32	5,919,756.61	876,157.00	12.9%
5) Services and Other Operating Expenditures		5000-5999	7,278,721.00	7,467,953.78	1,863,630.67	7,764,226.78	(296,273.00)	-4.0%
6) Capital Outlay		6000-6999	103,000.00	115,830.00	0.00	115,830.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,316.00	86,316.00	11,350.79	86,316.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,241,006.00	2,221,237.00	980,645.89	2,288,195.00	(66,958.00)	-3.0%
9) TOTAL, EXPENDITURES			44,297,484.00	48,856,979.39	19,648,126.94	48,647,417.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,513,166.00)	(12,523,434.39)	(6,945,255.16)	(12,154,056.00)		
<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	8,728,283.89	8,532,107.71	0.00	7,850,987.32	(681,120.39)	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,728,283.89	8,532,107.71	0.00	7,850,987.32		

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>			(2,784,882.11)	(3,991,326.68)	(6,945,255.16)	(4,303,068.68)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,119,894.63	6,475,343.93		6,475,343.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,119,894.63	6,475,343.93		6,475,343.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,119,894.63	6,475,343.93		6,475,343.93		
2) Ending Balance, June 30 (E + F1e)								
			2,335,012.52	2,484,017.25		2,172,275.25		
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	2,335,012.52	2,484,017.25		2,172,275.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	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		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,657,207.00	2,657,207.00	0.00	2,657,207.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,657,207.00</b>	<b>2,657,207.00</b>	<b>0.00</b>	<b>2,657,207.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,807,049.00	3,704,205.00	2,093.06	3,704,205.00	0.00	0.0%
Special Education Discretionary Grants		8182	454,488.00	571,415.00	47,594.03	565,460.00	(5,955.00)	-1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	9,725.00	10,649.33	22,650.00	12,925.00	132.9%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	5,346,543.00	6,957,991.00	2,050,393.13	7,075,340.00	117,349.00	1.7%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	924,520.00	1,184,985.00	660,311.22	1,189,990.00	5,005.00	0.4%
NCLB: Title III, Immigration Education Program	4201	8290	72,753.00	92,021.00	16,460.60	49,868.00	(42,153.00)	-45.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	578,672.00	992,192.00	339,442.87	1,002,085.00	9,893.00	1.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	162,093.00	162,093.00	630.64	185,815.00	23,722.00	14.6%
Safe and Drug Free Schools	3700-3799	8290	350,000.00	644,934.00	93,198.81	618,199.00	(26,735.00)	-4.1%
Other Federal Revenue	All Other	8290	476,549.00	873,169.00	605,512.30	868,998.39	(4,170.61)	-0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,172,667.00</b>	<b>15,192,730.00</b>	<b>3,826,285.99</b>	<b>15,282,610.39</b>	<b>89,880.39</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	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	507,327.00	497,164.00	273,441.00	497,164.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,748,970.00	3,704,235.00	1,481,694.00	3,761,676.00	57,441.00	1.6%
Spec. Ed. Transportation	7240	8311	370,834.00	363,418.00	199,877.00	363,418.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	581,495.00	581,495.00	140,210.60	581,495.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,237,140.00	1,237,140.00	804,141.00	1,237,140.00	0.00	0.0%
Charter School Facility Grant	6030	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%



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)
Quality Education Investment Act	7400	8590	918,900.00	918,900.00	752,400.00	918,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,088,762.00	1,680,240.00	891,232.45	1,680,071.00	(169.00)	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,453,428.00</b>	<b>8,982,592.00</b>	<b>4,542,996.05</b>	<b>9,039,864.00</b>	<b>57,272.00</b>	<b>0.6%</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	45.74	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		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	110,500.00	110,500.00	31,315.00	156,500.00	46,000.00	41.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,390,516.00	9,390,516.00	4,302,229.00	9,357,180.00	(33,336.00)	-0.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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			9,501,016.00	9,501,016.00	4,333,589.74	9,513,680.00	12,664.00	0.1%
TOTAL, REVENUES			32,784,318.00	36,333,545.00	12,702,871.78	36,493,361.39	159,816.39	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,945,444.00	10,824,884.00	4,715,065.53	11,022,011.00	(197,127.00)	-1.8%
Certificated Pupil Support Salaries		1200	1,701,144.00	1,625,239.00	775,536.52	1,642,487.00	(17,248.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	486,787.00	560,173.00	243,670.45	560,499.00	(326.00)	-0.1%
Other Certificated Salaries		1900	848,170.00	799,135.00	388,617.56	812,028.00	(12,893.00)	-1.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>12,981,545.00</b>	<b>13,809,431.00</b>	<b>6,122,890.06</b>	<b>14,037,025.00</b>	<b>(227,594.00)</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,441,172.00	3,619,728.00	1,940,297.55	3,619,726.00	2.00	0.0%
Classified Support Salaries		2200	4,219,221.00	4,531,356.00	2,353,824.16	4,535,257.00	(3,901.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	665,980.00	610,206.00	360,170.54	610,206.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,106,983.00	1,143,778.00	623,624.38	1,147,515.00	(3,737.00)	-0.3%
Other Classified Salaries		2900	58,358.00	64,059.00	25,257.28	64,059.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,491,714.00</b>	<b>9,969,127.00</b>	<b>5,303,173.91</b>	<b>9,976,763.00</b>	<b>(7,636.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,032,304.00	1,045,954.00	489,173.22	1,074,708.00	(28,754.00)	-2.7%
PERS		3201-3202	1,039,598.00	1,104,358.00	583,231.08	1,105,226.00	(668.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	930,567.00	956,654.00	489,332.35	963,715.00	(7,061.00)	-0.7%
Health and Welfare Benefits		3401-3402	4,581,923.00	4,724,199.00	2,506,398.24	4,746,213.00	(22,014.00)	-0.5%
Unemployment Insurance		3501-3502	246,426.00	253,210.00	125,729.83	258,257.00	(5,047.00)	-2.0%
Workers' Compensation		3601-3602	224,017.00	229,624.00	115,010.39	234,014.00	(4,390.00)	-1.9%
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	81,294.00	77,172.00	29,786.19	77,172.00	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>			<b>8,136,129.00</b>	<b>8,391,171.00</b>	<b>4,338,661.30</b>	<b>8,459,305.00</b>	<b>(68,134.00)</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	12,000.00	730,624.81	202,861.00	430,624.81	300,000.00	41.1%
Books and Other Reference Materials		4200	56,364.00	85,163.00	12,375.56	86,659.00	(1,496.00)	-1.8%
Materials and Supplies		4300	3,603,384.00	5,451,632.80	730,166.34	4,854,799.80	596,833.00	10.9%
Noncapitalized Equipment		4400	307,305.00	528,493.00	82,371.42	547,673.00	(19,180.00)	-3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,979,053.00</b>	<b>6,795,913.61</b>	<b>1,027,774.32</b>	<b>5,919,756.61</b>	<b>876,157.00</b>	<b>12.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,700,094.00	3,025,414.00	314,599.98	3,017,551.00	7,863.00	0.3%
Travel and Conferences		5200	170,836.00	246,091.00	57,285.26	260,216.00	(14,125.00)	-5.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	120,000.00	120,000.00	97,773.30	120,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,825.00	49,962.00	27,679.15	49,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	508,244.00	487,054.00	147,711.88	491,054.00	(4,000.00)	-0.8%
Transfers of Direct Costs		5710	(121,344.00)	(143,588.00)	(50,966.72)	(136,414.00)	(7,174.00)	5.0%
Transfers of Direct Costs - Interfund		5750	(2,100.00)	(1,450.00)	(983.31)	(1,450.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,835,848.00	3,657,500.78	1,261,436.85	3,936,337.78	(278,837.00)	-7.6%
Communications		5900	24,318.00	26,970.00	9,094.28	26,970.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,278,721.00</b>	<b>7,467,953.78</b>	<b>1,863,630.67</b>	<b>7,764,226.78</b>	<b>(296,273.00)</b>	<b>-4.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	37,000.00	49,830.00	0.00	49,830.00	0.00	0.0%
Equipment Replacement		6500	66,000.00	66,000.00	0.00	66,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>103,000.00</b>	<b>115,830.00</b>	<b>0.00</b>	<b>115,830.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	6,941.00	10,000.00	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	60,000.00	60,000.00	0.00	60,000.00	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	16,316.00	16,316.00	4,409.79	16,316.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>86,316.00</b>	<b>86,316.00</b>	<b>11,350.79</b>	<b>86,316.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,241,006.00	2,221,237.00	980,645.89	2,288,195.00	(66,958.00)	-3.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,241,006.00</b>	<b>2,221,237.00</b>	<b>980,645.89</b>	<b>2,288,195.00</b>	<b>(66,958.00)</b>	<b>-3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>44,297,484.00</b>	<b>48,856,979.39</b>	<b>19,648,126.94</b>	<b>48,647,417.39</b>	<b>209,562.00</b>	<b>0.4%</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 (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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	10,162,701.89	10,293,094.71	0.00	9,611,974.32	(681,120.39)	-6.6%
Contributions from Restricted Revenues		8990	(1,434,418.00)	(1,760,987.00)	0.00	(1,760,987.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>8,728,283.89</b>	<b>8,532,107.71</b>	<b>0.00</b>	<b>7,850,987.32</b>	<b>(681,120.39)</b>	<b>-8.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>8,728,283.89</b>	<b>8,532,107.71</b>	<b>0.00</b>	<b>7,850,987.32</b>	<b>681,120.39</b>	<b>-8.0%</b>

# **12 CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,154,762.00	1,182,155.00	531,563.00	1,182,155.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,610,472.00	1,433,111.00	896,932.00	1,433,111.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,793.00	31,793.00	26,792.65	30,793.00	(1,000.00)	-3.1%
5) TOTAL REVENUES			2,797,027.00	2,647,059.00	1,395,287.65	2,646,059.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	580,951.00	485,708.00	235,859.81	493,714.00	(8,006.00)	-1.6%
2) Classified Salaries		2000-2999	1,044,910.00	882,385.00	506,570.88	887,629.00	(5,244.00)	-0.6%
3) Employee Benefits		3000-3999	874,743.00	932,091.00	365,851.07	916,853.00	15,238.00	1.6%
4) Books and Supplies		4000-4999	13,637.00	14,000.00	9,135.75	15,988.00	(1,988.00)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	162,143.00	138,440.00	100,386.27	138,440.00	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	57,460.00	57,459.34	36,229.67	57,459.34	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	147,835.00	147,835.00	63,146.20	147,835.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,881,679.00	2,657,918.34	1,317,179.65	2,657,918.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(84,652.00)	(10,859.34)	78,108.00	(11,859.34)		
<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>			(84,652.00)	(10,859.34)	78,108.00	(11,859.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	259,830.78	279,968.03		279,968.03	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)			259,830.78	279,968.03		279,968.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,830.78	279,968.03		279,968.03		
2) Ending Balance, June 30 (E + F1e)			175,178.78	269,108.69		268,108.69		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	175,178.78	269,108.69		268,108.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,154,762.00	1,182,155.00	531,563.00	1,182,155.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,154,762.00</b>	<b>1,182,155.00</b>	<b>531,563.00</b>	<b>1,182,155.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,610,472.00	1,433,111.00	836,932.00	1,433,111.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,610,472.00</b>	<b>1,433,111.00</b>	<b>836,932.00</b>	<b>1,433,111.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	3,000.00	3,000.00	623.21	2,000.00	(1,000.00)	-33.3%
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	28,793.00	28,793.00	26,169.44	28,793.00	0.00	0.0%
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	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>31,793.00</b>	<b>31,793.00</b>	<b>26,792.65</b>	<b>30,793.00</b>	<b>(1,000.00)</b>	<b>-3.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,797,027.00</b>	<b>2,647,059.00</b>	<b>1,395,287.65</b>	<b>2,646,059.00</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 Teachers' Salaries		1100	580,951.00	485,708.00	235,859.81	493,714.00	(8,006.00)	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>580,951.00</b>	<b>485,708.00</b>	<b>235,859.81</b>	<b>493,714.00</b>	<b>(8,006.00)</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	578,313.00	437,807.00	250,175.13	445,509.00	(7,702.00)	-1.8%
Classified Support Salaries		2200	224,182.00	202,791.00	112,496.90	201,833.00	958.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	94,590.00	94,957.00	55,615.15	93,457.00	1,500.00	1.6%
Clerical, Technical and Office Salaries		2400	99,099.00	98,615.00	60,158.55	98,615.00	0.00	0.0%
Other Classified Salaries		2900	48,726.00	48,215.00	28,125.15	48,215.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,044,910.00</b>	<b>882,385.00</b>	<b>506,570.88</b>	<b>887,629.00</b>	<b>(5,244.00)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	50,713.00	42,859.00	24,089.82	47,622.00	(4,763.00)	-11.1%
PERS		3201-3202	104,345.00	87,484.00	45,402.43	88,573.00	(1,089.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	82,803.00	78,324.00	38,997.96	79,082.00	(738.00)	-0.9%
Health and Welfare Benefits		3401-3402	593,051.00	677,322.00	241,448.11	655,322.00	22,000.00	3.2%
Unemployment Insurance		3501-3502	18,207.00	19,156.00	8,095.97	19,184.00	(28.00)	-0.1%
Workers' Compensation		3601-3602	16,552.00	17,874.00	7,433.10	18,018.00	(144.00)	-0.8%
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	9,072.00	9,072.00	2,385.68	9,072.00	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>			<b>874,743.00</b>	<b>932,091.00</b>	<b>365,851.07</b>	<b>916,853.00</b>	<b>15,238.00</b>	<b>1.6%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,637.00	13,750.00	9,135.75	15,738.00	(1,988.00)	-14.5%
Noncapitalized Equipment		4400	0.00	250.00	0.00	250.00	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>13,637.00</b>	<b>14,000.00</b>	<b>9,135.75</b>	<b>15,988.00</b>	<b>(1,988.00)</b>	<b>-14.2%</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	506.00	1,366.00	883.20	1,366.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,883.00	75,281.00	73,898.00	75,281.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,795.00	2,795.00	0.00	2,795.00	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	40,495.00	42,039.00	14,178.39	42,039.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,249.00	6,249.00	4,957.70	6,249.00	0.00	0.0%
Communications		5900	10,215.00	10,710.00	6,468.98	10,710.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>162,143.00</b>	<b>138,440.00</b>	<b>100,386.27</b>	<b>138,440.00</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	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>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	2,726.00	2,725.61	1,551.23	2,725.61	0.00	0.0%
Other Debt Service - Principal		7439	54,734.00	54,733.73	34,678.44	54,733.73	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>57,460.00</b>	<b>57,459.34</b>	<b>36,229.67</b>	<b>57,459.34</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	147,835.00	147,835.00	63,146.20	147,835.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>147,835.00</b>	<b>147,835.00</b>	<b>63,146.20</b>	<b>147,835.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,861,679.00</b>	<b>2,657,918.34</b>	<b>1,317,179.65</b>	<b>2,657,918.34</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>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%
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

# **13 NUTRITION SERVICES FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,454,680.00	8,907,025.00	3,051,589.38	8,907,025.00	0.00	0.0%
3) Other State Revenue		8300-8599	705,275.00	705,275.00	248,785.25	705,275.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,537,700.00	1,537,700.00	467,992.76	1,537,700.00	0.00	0.0%
5) TOTAL REVENUES			10,697,655.00	11,150,000.00	3,768,367.39	11,150,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,356,252.00	3,343,742.46	1,813,637.31	3,343,742.46	0.00	0.0%
3) Employee Benefits		3000-3999	1,670,161.00	1,682,670.54	943,034.10	1,682,670.54	0.00	0.0%
4) Books and Supplies		4000-4999	3,591,800.00	4,593,006.03	1,870,630.67	4,696,396.03	(3,390.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	508,169.00	404,430.54	318,114.35	401,040.54	3,390.00	0.8%
6) Capital Outlay		6000-6999	655,000.00	457,532.43	244,246.05	457,532.43	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	450,000.00	450,000.00	187,221.29	450,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,231,382.00	11,031,382.00	5,376,883.77	11,031,382.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			466,273.00	118,618.00	(1,608,516.38)	118,618.00		
<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>			466,273.00	118,618.00	(1,608,516.38)	118,618.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,463,627.70	3,870,636.84		3,870,636.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,627.70	3,870,636.84		3,870,636.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,627.70	3,870,636.84		3,870,636.84		
2) Ending Balance, June 30 (E + F1e)			1,929,900.70	3,989,254.84		3,989,254.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	40,000.00	40,000.00		40,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,864,900.70	3,924,254.84		3,924,254.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			<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>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	8,454,680.00	8,907,025.00	3,051,589.38	8,907,025.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,454,680.00</b>	<b>8,907,025.00</b>	<b>3,051,589.38</b>	<b>8,907,025.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	705,275.00	705,275.00	248,785.25	705,275.00	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>705,275.00</b>	<b>705,275.00</b>	<b>248,785.25</b>	<b>705,275.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,500,000.00	1,500,000.00	453,051.64	1,500,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	17,000.00	17,000.00	5,614.18	17,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,700.00	20,700.00	9,326.94	20,700.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,537,700.00</b>	<b>1,537,700.00</b>	<b>467,992.76</b>	<b>1,537,700.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,697,655.00</b>	<b>11,150,000.00</b>	<b>3,768,367.39</b>	<b>11,150,000.00</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 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>			<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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,957,854.00	2,919,123.77	1,570,831.05	2,919,123.77	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	221,608.00	222,208.32	130,851.35	222,208.32	0.00	0.0%
Clerical, Technical and Office Salaries		2400	176,790.00	202,410.37	111,954.91	202,410.37	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>			<b>3,356,252.00</b>	<b>3,343,742.46</b>	<b>1,813,637.31</b>	<b>3,343,742.46</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	333,011.00	337,285.47	187,383.25	337,285.47	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	245,287.00	245,287.00	129,660.51	245,287.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	980,922.00	989,157.07	572,335.38	989,157.07	0.00	0.0%
Unemployment Insurance		3501-3502	36,754.00	36,754.00	19,689.42	36,754.00	0.00	0.0%
Workers' Compensation		3601-3602	33,683.00	33,683.00	18,181.93	33,683.00	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	40,504.00	40,504.00	15,783.61	40,504.00	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>			<b>1,670,161.00</b>	<b>1,682,670.54</b>	<b>943,034.10</b>	<b>1,682,670.54</b>	<b>0.00</b>	<b>0.0%</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	368,800.00	400,800.00	141,155.00	400,800.00	0.00	0.0%
Noncapitalized Equipment		4400	120,000.00	123,000.00	29,313.43	123,000.00	0.00	0.0%
Food		4700	3,103,000.00	4,169,206.03	1,700,162.24	4,172,596.03	(3,390.00)	-0.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,591,800.00</b>	<b>4,693,006.03</b>	<b>1,870,630.67</b>	<b>4,696,396.03</b>	<b>(3,390.00)</b>	<b>-0.1%</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>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	1,300.00	1,500.00	266.58	1,500.00	0.00	0.0%
Dues and Memberships		5300	800.00	800.00	165.00	800.00	0.00	0.0%
Insurance		5400-5450	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	61,000.00	61,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,000.00	130,000.00	63,719.61	130,000.00	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	151,569.00	156,330.54	169,775.99	152,940.54	3,390.00	2.2%
Professional/Consulting Services and Operating Expenditures		5800	86,000.00	52,300.00	23,073.37	52,300.00	0.00	0.0%
Communications		5900	500.00	500.00	113.80	500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>508,169.00</b>	<b>404,430.54</b>	<b>318,114.35</b>	<b>401,040.54</b>	<b>3,390.00</b>	<b>0.8%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	22,860.00	8,642.50	22,860.00	0.00	0.0%
Equipment		6400	625,000.00	419,532.43	235,603.55	419,532.43	0.00	0.0%
Equipment Replacement		6500	30,000.00	15,140.00	0.00	15,140.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>655,000.00</b>	<b>457,532.43</b>	<b>244,246.05</b>	<b>457,532.43</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
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	450,000.00	450,000.00	187,221.29	450,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>450,000.00</b>	<b>450,000.00</b>	<b>187,221.29</b>	<b>450,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>10,231,382.00</b>	<b>11,031,382.00</b>	<b>5,376,883.77</b>	<b>11,031,382.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>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%
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</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>

# 21 BUILDING FUND



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	207,500.00	207,500.00	118,313.28	212,500.00	5,000.00	2.4%
5) TOTAL REVENUES			207,500.00	207,500.00	118,313.28	212,500.00		
<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	190,234.00	280,244.00	141,637.50	280,244.00	0.00	0.0%
3) Employee Benefits		3000-3999	70,486.00	99,831.00	44,512.53	99,831.00	0.00	0.0%
4) Books and Supplies		4000-4999	750,000.00	3,394,955.00	1,248,058.75	2,606,955.00	788,000.00	23.2%
5) Services and Other Operating Expenditures		5000-5999	150,000.00	546,345.00	238,448.10	546,345.00	0.00	0.0%
6) Capital Outlay		6000-6999	40,586,054.00	41,262,569.00	5,487,803.90	24,759,539.00	16,503,030.00	40.0%
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			41,746,754.00	45,583,944.00	7,160,460.78	28,292,914.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,539,254.00)	(45,376,444.00)	(7,042,147.50)	(28,080,414.00)		
<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>			(41,539,254.00)	(45,376,444.00)	(7,042,147.50)	(28,080,414.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,539,254.00	47,125,449.30		47,125,449.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,539,254.00	47,125,449.30		47,125,449.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,539,254.00	47,125,449.30		47,125,449.30		
2) Ending Balance, June 30 (E + F1e)			0.00	1,749,005.30		19,045,035.30		
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	1,741,504.53		19,032,534.53		
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	7,500.77		12,500.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL 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 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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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								
		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	207,500.00	207,500.00	114,145.36	207,500.00	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								
		8699	0.00	0.00	4,167.92	5,000.00	5,000.00	New
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>207,500.00</b>	<b>207,500.00</b>	<b>118,313.28</b>	<b>212,500.00</b>	<b>5,000.00</b>	<b>2.4%</b>
<b>TOTAL REVENUES</b>			<b>207,500.00</b>	<b>207,500.00</b>	<b>118,313.28</b>	<b>212,500.00</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	45,000.00	5,458.55	45,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,689.00	190,689.00	111,107.84	190,689.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,545.00	44,545.00	25,071.11	44,545.00	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>			<b>190,234.00</b>	<b>280,244.00</b>	<b>141,637.50</b>	<b>280,244.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,306.00	27,931.00	13,188.20	27,931.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,553.00	19,753.00	9,215.25	19,753.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,021.00	43,061.00	18,016.99	43,061.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,093.00	3,093.00	1,557.94	3,093.00	0.00	0.0%
Workers' Compensation		3601-3602	1,902.00	2,977.00	1,416.10	2,977.00	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	2,591.00	3,016.00	1,118.05	3,016.00	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>			<b>70,466.00</b>	<b>99,831.00</b>	<b>44,512.53</b>	<b>99,831.00</b>	<b>0.00</b>	<b>0.0%</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	100,000.00	1,791,105.00	762,196.07	1,861,105.00	130,000.00	7.3%
Noncapitalized Equipment		4400	650,000.00	1,603,850.00	485,862.68	945,850.00	658,000.00	41.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>750,000.00</b>	<b>3,394,955.00</b>	<b>1,248,058.75</b>	<b>2,806,955.00</b>	<b>788,000.00</b>	<b>23.2%</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	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	208,900.00	155,353.10	208,900.00	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	150,000.00	337,445.00	83,095.00	337,445.00	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>			<b>150,000.00</b>	<b>546,345.00</b>	<b>238,448.10</b>	<b>546,345.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Land Improvements		6170	4,994,018.00	3,659,393.00	24,846.00	1,155,838.00	2,503,555.00	68.4%
Buildings and Improvements of Buildings		6200	34,260,036.00	36,163,976.00	5,203,800.56	23,153,701.00	13,010,275.00	36.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	220,500.00	25,000.00	65,500.00	155,000.00	70.3%
Equipment		6400	1,330,000.00	1,216,700.00	234,157.34	382,500.00	834,200.00	68.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>40,586,054.00</b>	<b>41,262,569.00</b>	<b>5,487,803.90</b>	<b>24,759,539.00</b>	<b>16,503,030.00</b>	<b>40.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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>TOTAL, EXPENDITURES</b>			<b>41,746,754.00</b>	<b>45,583,944.00</b>	<b>7,160,460.78</b>	<b>28,292,914.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

# **25 CAPITAL FACILITIES FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,000.00	1,102,301.00	1,289,414.55	1,427,301.00	325,000.00	29.5%
5) TOTAL, REVENUES			330,000.00	1,102,301.00	1,289,414.55	1,427,301.00		
<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	1,398,693.00	1,213,693.00	561,334.85	983,693.00	230,000.00	19.0%
6) Capital Outlay		6000-6999	4,827,700.00	5,012,700.00	217,082.50	1,790,200.00	3,222,500.00	64.3%
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			6,226,393.00	6,226,393.00	778,417.35	2,773,893.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,896,393.00)	(5,124,092.00)	510,997.20	(1,346,592.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	610,156.00	610,156.00	New
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		7830-7899	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	610,156.00		

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>			(5,896,393.00)	(5,124,092.00)	510,997.20	(736,436.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,301,027.33	19,912,865.84		19,912,865.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,301,027.33	19,912,865.84		19,912,865.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,301,027.33	19,912,865.84		19,912,865.84		
2) Ending Balance, June 30 (E + F1e)			12,404,634.33	14,788,773.84		19,176,429.84		
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			12,404,634.33	14,788,773.84		19,176,429.84		
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			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>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	672,301.00	672,300.59	672,301.00	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	80,000.00	80,000.00	32,549.46	80,000.00	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								
Mitigation/Developer Fees		8681	250,000.00	350,000.00	584,464.50	675,000.00	325,000.00	92.9%
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>330,000.00</b>	<b>1,102,301.00</b>	<b>1,289,414.55</b>	<b>1,427,301.00</b>	<b>325,000.00</b>	<b>29.5%</b>
<b>TOTAL REVENUES</b>			<b>330,000.00</b>	<b>1,102,301.00</b>	<b>1,289,414.55</b>	<b>1,427,301.00</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%
<b>TOTAL, CERTIFICATED SALARIES</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>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>			<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>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>			<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>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%
<b>TOTAL, BOOKS AND SUPPLIES</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>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	8,500.00	8,500.00	(11,989.66)	8,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	599,193.00	585,352.25	462,596.03	585,352.25	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	5,500.00	25,500.00	15,440.05	25,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	785,500.00	594,340.75	95,288.43	364,340.75	230,000.00	38.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,398,693.00</b>	<b>1,213,693.00</b>	<b>561,334.85</b>	<b>983,693.00</b>	<b>230,000.00</b>	<b>19.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,275,000.00	1,275,000.00	0.00	325,000.00	950,000.00	74.5%
Buildings and Improvements of Buildings		6200	3,402,700.00	3,587,700.00	152,810.63	1,390,200.00	2,197,500.00	61.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	64,271.87	75,000.00	75,000.00	50.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,827,700.00</b>	<b>5,012,700.00</b>	<b>217,082.50</b>	<b>1,790,200.00</b>	<b>3,222,500.00</b>	<b>64.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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>TOTAL, EXPENDITURES</b>			<b>6,226,393.00</b>	<b>6,226,393.00</b>	<b>778,417.35</b>	<b>2,773,893.00</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	610,156.00	610,156.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>610,156.00</b>	<b>610,156.00</b>	<b>New</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
<b>(c) TOTAL, SOURCES</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>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%
<b>(d) TOTAL, USES</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>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%
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>610,156.00</b>		

# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,400.00	67,400.00	24,894.59	74,500.00	7,100.00	10.5%
5) TOTAL REVENUES			67,400.00	67,400.00	24,894.59	74,500.00		
<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	20,475.00	13,171.29	20,475.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,060.00	3,600.00	60,060.00	(50,000.00)	-497.0%
6) Capital Outlay		6000-6999	2,334,000.00	6,577,488.00	2,016,299.24	6,527,488.00	50,000.00	0.8%
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			2,334,000.00	6,608,023.00	2,033,070.53	6,608,023.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,266,600.00)	(6,540,623.00)	(2,008,175.94)	(6,533,523.00)		
<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>			(2,266,600.00)	(6,540,623.00)	(2,008,175.94)	(6,533,523.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,335,131.31	8,820,594.72		8,820,594.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,335,131.31	8,820,594.72		8,820,594.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,335,131.31	8,820,594.72		8,820,594.72		
2) Ending Balance, June 30 (E + F1e)			3,068,531.31	2,279,971.72		2,287,071.72		
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			3,068,531.31	2,279,971.72		2,287,071.72		
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			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>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL 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 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>			<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>								
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	67,400.00	67,400.00	24,744.59	74,350.00	6,950.00	10.3%
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	150.00	150.00	150.00	New
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>67,400.00</b>	<b>67,400.00</b>	<b>24,894.59</b>	<b>74,500.00</b>	<b>7,100.00</b>	<b>10.5%</b>
<b>TOTAL REVENUES</b>			<b>67,400.00</b>	<b>67,400.00</b>	<b>24,894.59</b>	<b>74,500.00</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>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>			<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>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>			<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>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	20,475.00	13,171.29	20,475.00	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>			<b>0.00</b>	<b>20,475.00</b>	<b>13,171.29</b>	<b>20,475.00</b>	<b>0.00</b>	<b>0.0%</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	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	10,060.00	3,600.00	60,060.00	(50,000.00)	-497.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>10,060.00</b>	<b>3,600.00</b>	<b>60,060.00</b>	<b>(50,000.00)</b>	<b>-497.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	77,500.00	29,551.27	77,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,309,000.00	6,499,988.00	1,968,747.97	6,449,988.00	50,000.00	0.8%
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>			<b>2,334,000.00</b>	<b>6,577,488.00</b>	<b>2,016,299.24</b>	<b>6,527,488.00</b>	<b>50,000.00</b>	<b>0.8%</b>
<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>			<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>TOTAL EXPENDITURES</b>			<b>2,334,000.00</b>	<b>6,608,023.00</b>	<b>2,033,070.53</b>	<b>6,608,023.00</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>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</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>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</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>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%
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



# **51 BOND INTEREST AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	127,000.00	130,600.00	0.00	130,600.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,085,000.00	10,625,876.00	630,563.39	10,625,876.00	0.00	0.0%
5) TOTAL REVENUES			10,212,000.00	10,756,476.00	630,563.39	10,756,476.00		
<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	9,772,621.00	10,339,417.00	0.00	10,339,417.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,772,621.00	10,339,417.00	0.00	10,339,417.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			439,379.00	417,059.00	630,563.39	417,059.00		
<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>			439,379.00	417,059.00	630,563.39	417,059.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,235,872.11	11,546,576.67		11,546,576.67	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)			11,235,872.11	11,546,576.67		11,546,576.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,235,872.11	11,546,576.67		11,546,576.67		
2) Ending Balance, June 30 (E + F1e)			11,675,251.11	11,963,635.67		11,963,635.67		
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			11,675,251.11	11,963,635.67		11,963,635.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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			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>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL 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 STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	127,000.00	130,600.00	0.00	130,600.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>127,000.00</b>	<b>130,600.00</b>	<b>0.00</b>	<b>130,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	8,900,000.00	9,666,449.00	290,259.00	9,666,449.00	0.00	0.0%
Unsecured Roll		8612	900,000.00	828,100.00	3,929.20	828,100.00	0.00	0.0%
Prior Years' Taxes		8613	20,000.00	0.00	(2,043.23)	0.00	0.00	0.0%
Supplemental Taxes		8614	50,000.00	0.00	5,889.20	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	115,000.00	104,712.00	19,152.80	104,712.00	0.00	0.0%
Interest		8660	100,000.00	26,615.00	313,376.42	26,615.00	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>			<b>10,085,000.00</b>	<b>10,625,876.00</b>	<b>630,583.39</b>	<b>10,625,876.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,212,000.00</b>	<b>10,756,476.00</b>	<b>630,583.39</b>	<b>10,756,476.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	5,486,407.00	3,917,947.00	0.00	3,917,947.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,286,214.00	6,421,470.00	0.00	6,421,470.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,772,621.00</b>	<b>10,339,417.00</b>	<b>0.00</b>	<b>10,339,417.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,772,621.00</b>	<b>10,339,417.00</b>	<b>0.00</b>	<b>10,339,417.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

# **67 SELF INSURANCE FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,833,375.00	1,833,375.00	898,510.50	1,833,375.00	0.00	0.0%
5) TOTAL REVENUES			1,833,375.00	1,833,375.00	898,510.50	1,833,375.00		
<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	154,531.00	154,531.00	88,041.39	151,075.00	3,456.00	2.2%
3) Employee Benefits		3000-3999	1,860,898.00	1,860,898.00	1,010,354.89	1,858,803.00	2,095.00	0.1%
4) Books and Supplies		4000-4999	40,200.00	40,200.00	5,633.43	40,200.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,038,200.00	2,038,200.00	746,488.36	2,038,200.00	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			4,093,829.00	4,093,829.00	1,850,518.07	4,088,278.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,260,454.00)	(2,260,454.00)	(952,007.57)	(2,254,903.00)		
<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	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	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			(3,500,000.00)	(3,500,000.00)	(3,500,000.00)	(3,500,000.00)		

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 NET POSITION (C + D4)</b>			(5,760,454.00)	(5,760,454.00)	(4,452,007.57)	(5,754,903.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,466,650.57	11,358,306.95		11,358,306.95	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)			11,466,650.57	11,358,306.95		11,358,306.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,466,650.57	11,358,306.95		11,358,306.95		
2) Ending Net Position, June 30 (E + F1e)			5,706,196.57	5,597,852.95		5,603,403.95		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	5,706,196.57	5,597,852.95		5,603,403.95		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	109,000.00	109,000.00	23,321.81	109,000.00	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								
In-District Premiums/Contributions		8674	1,194,531.00	1,194,531.00	568,195.16	1,194,531.00	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	529,844.00	529,844.00	306,993.53	529,844.00	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>1,833,375.00</b>	<b>1,833,375.00</b>	<b>898,510.50</b>	<b>1,833,375.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,833,375.00</b>	<b>1,833,375.00</b>	<b>898,510.50</b>	<b>1,833,375.00</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>			<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>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	62,043.00	62,043.00	36,191.82	62,043.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,488.00	92,488.00	51,849.57	89,032.00	3,456.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>154,531.00</b>	<b>154,531.00</b>	<b>88,041.39</b>	<b>151,075.00</b>	<b>3,456.00</b>	<b>2.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,308.00	17,308.00	10,051.65	17,249.00	59.00	0.3%
OASDI/Medicare/Alternative		3301-3302	11,822.00	11,822.00	6,129.48	10,703.00	1,119.00	9.5%
Health and Welfare Benefits		3401-3402	33,156.00	33,156.00	19,267.64	33,031.00	125.00	0.4%
Unemployment Insurance		3501-3502	1,700.00	1,700.00	931.76	1,590.00	110.00	6.5%
Workers' Compensation		3601-3602	1,545.00	1,545.00	880.38	1,511.00	34.00	2.2%
OPEB, Allocated		3701-3702	1,793,262.00	1,793,262.00	972,242.88	1,793,262.00	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	2,105.00	2,105.00	851.10	1,457.00	648.00	30.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>1,860,898.00</b>	<b>1,860,898.00</b>	<b>1,010,354.89</b>	<b>1,858,803.00</b>	<b>2,095.00</b>	<b>0.1%</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	37,200.00	35,200.00	5,633.43	35,200.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>40,200.00</b>	<b>40,200.00</b>	<b>5,633.43</b>	<b>40,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	3,700.00	3,700.00	3.11	3,700.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	120,050.00	120,050.00	62,425.00	120,050.00	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	95,000.00	95,000.00	30,557.19	95,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	300.00	0.00	300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,818,500.00	1,818,500.00	653,296.98	1,818,500.00	0.00	0.0%
Communications		5900	650.00	650.00	216.08	650.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,038,200.00</b>	<b>2,038,200.00</b>	<b>746,488.36</b>	<b>2,038,200.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			4,093,829.00	4,093,829.00	1,850,518.07	4,088,278.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(3,500,000.00)	(3,500,000.00)	(3,500,000.00)	(3,500,000.00)		

# **COMMUNITY FACILITIES DISTRICT**



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	295,000.00	295,000.00	197,716.51	295,000.00	0.00	0.0%
5) TOTAL REVENUES			295,000.00	295,000.00	197,716.51	295,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	12,058.18	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	285,000.00	285,000.00	167,088.75	285,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			305,000.00	305,000.00	179,146.93	305,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,000.00)	(10,000.00)	18,569.58	(10,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	5,053.81	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	5,053.81	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	23,623.39	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,119,336.78	1,275,553.65		1,275,553.65	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)			1,119,336.78	1,275,553.65		1,275,553.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,119,336.78	1,275,553.65		1,275,553.65		
2) Ending Balance, June 30 (E + F1e)			1,119,336.78	1,275,553.65		1,275,553.65		
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			1,119,336.78	1,275,553.65		1,275,553.65		
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			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>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL 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 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	290,000.00	290,000.00	197,716.51	290,000.00	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								
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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>295,000.00</b>	<b>295,000.00</b>	<b>197,716.51</b>	<b>295,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>295,000.00</b>	<b>295,000.00</b>	<b>197,716.51</b>	<b>295,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>			<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>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>			<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>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>			<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>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	20,000.00	20,000.00	12,058.18	20,000.00	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>			<b>20,000.00</b>	<b>20,000.00</b>	<b>12,058.18</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>			<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>								
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								
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	235,000.00	235,000.00	117,088.75	235,000.00	0.00	0.0%
Other Debt Service - Principal		7439	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>285,000.00</b>	<b>285,000.00</b>	<b>167,088.75</b>	<b>285,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>305,000.00</b>	<b>305,000.00</b>	<b>179,146.93</b>	<b>305,000.00</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	10,000.00	10,000.00	5,053.81	10,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			10,000.00	10,000.00	5,053.81	10,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			10,000.00	10,000.00	5,053.81	10,000.00		

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	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	10,000.00	10,000.00	147,001.34	10,000.00	0.00	0.0%
5) TOTAL REVENUES			10,000.00	10,000.00	147,001.34	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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>			10,000.00	10,000.00	147,001.34	10,000.00		
<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	10,000.00	10,000.00	5,053.81	10,000.00	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			(10,000.00)	(10,000.00)	(5,053.81)	(10,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	141,947.53	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,245,913.80	1,381,063.95		1,381,063.95	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)			1,245,913.80	1,381,063.95		1,381,063.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,245,913.80	1,381,063.95		1,381,063.95		
2) Ending Balance, June 30 (E + F1e)			1,245,913.80	1,381,063.95		1,381,063.95		
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			1,245,913.80	1,381,063.95		1,381,063.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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			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>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL 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 STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	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 Voted indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	10,000.00	10,000.00	147,001.34	10,000.00	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%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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>10,000.00</b>	<b>10,000.00</b>	<b>147,001.34</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>147,001.34</b>	<b>10,000.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	5,053.81	10,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			10,000.00	10,000.00	5,053.81	10,000.00	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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8990	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(10,000.00)	(10,000.00)	(5,053.81)	(10,000.00)		

# CASHFLOW



Object	Beginning Balances (Ret. Gov)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)											
		January	July	August	September	October	November	December	January	February			
<b>A. BEGINNING CASH</b>		29,327,495.20	51,065,063.98	48,306,350.92	51,023,399.30	46,540,755.65	41,821,999.14	52,165,482.08	40,326,968.61				
<b>B. RECEIPTS</b>													
Revenue Limit Sources													
Principal Apportionment		0.00	1,701,060.00	10,711,356.00	4,091,730.00	7,571,960.00	14,625,020.00	7,571,960.00	4,934,810.00				
Property Taxes		655,923.97	14,478.13		13,388.69	961,304.48	4,159,570.61	879,070.82	183,526.30				
Miscellaneous Funds		12,694.03	16,790.38	17,603.51	17,288.74	26,277.68	20,337.68	20,060.92	19,987.06				
Federal Revenue		15,126.26	74,829.03	1,852,122.18	454,220.71	29,628.02	387,801.50	1,105,780.58	2,674,038.72				
Other State Revenue			567,802.00	2,371,927.00	5,097,106.23	1,548,831.00	1,935,908.00	1,744,612.11	3,149,001.00				
Other Local Revenue		109,796.42	27,348.84	219,196.88	1,295,716.31	446,985.22	1,869,942.58	1,321,650.67	2,003,949.08				
Interfund Transfers In		3,500,000.00											
All Other Financing Sources													
<b>TOTAL RECEIPTS</b>		4,293,640.68	2,402,306.38	15,172,205.57	10,969,450.68	10,568,986.40	22,998,580.37	12,643,135.10	12,966,312.16				
<b>C. DISBURSEMENTS</b>													
Certificated Salaries		(952.10)	4,148,401.14	7,284,291.71	7,475,081.69	7,719,906.92	7,601,033.74	7,587,389.19	7,659,498.00				
Classified Salaries		1,322,777.73	2,123,880.22	2,202,189.19	2,253,984.66	2,262,917.50	2,234,278.46	2,178,303.51	2,139,242.73				
Employee Benefits		891,762.14	2,797,841.17	3,190,506.19	3,210,711.04	3,262,963.04	3,275,717.19	3,272,469.60	3,060,612.63				
Books and Supplies		84,571.20	276,348.11	374,568.20	369,516.78	259,801.80	312,330.47	304,381.53	666,471.91				
Services		117,285.40	1,083,612.60	709,749.86	1,517,223.04	1,064,056.02	871,401.37	894,417.36	1,367,402.35				
Capital Outlay		0.00	0.00	14,519.28	128,454.78	3,345.41		0.00	21,098.53				
Other Outgo		0.00	31,908.00	109,231.18	60,479.72	394,945.94	274,331.00	94,765.66	130,500.00				
Interfund Transfers Out									610,156.00				
All Other Financing Uses													
<b>TOTAL DISBURSEMENTS</b>		2,415,444.37	10,461,991.24	13,885,055.61	15,015,431.71	15,008,036.03	14,569,092.23	14,331,726.85	15,654,982.15				
<b>D. BALANCE SHEET TRANSACTIONS</b>													
<b>Assets</b>													
Cash Not In Treasury													
Accounts Receivable													
Due From Other Funds		33,645,255.22	18,676,162.88	1,553,168.77	707,209.13	0.00	1,562,221.00	239,339.91	(112.66)				
Stores													
Prepaid Expenditures		43,224.09	(19,299.80)	(32,146.27)	(20,514.65)	(31,677.25)	17,815.88	45,280.58	144,481.42				
Other Current Assets				1,430.00	18,980.60								
<b>SUBTOTAL ASSETS</b>		33,688,479.31	18,656,863.08	1,522,452.50	705,695.08	(31,677.25)	1,580,036.88	280,507.93	147,880.51				
<b>Liabilities</b>													
Accounts Payable													
Due To Other Funds		10,559,006.84	2,555,893.28	92,554.08	25,142,347.70	268,029.63	(333,957.92)	500,429.55	595,794.84				
Current Loans		3,270,000.00	10,800,000.00		(24,000,000.00)			9,930,000.00	(30,215,000.00)				
Deferred Revenues													
<b>SUBTOTAL LIABILITIES</b>		13,829,006.84	13,355,893.28	92,554.08	1,142,347.70	268,029.63	(333,957.92)	10,430,429.55	(29,619,205.16)				
Nonoperating		0.00											
Suspense Clearing													
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	19,859,472.47	5,300,969.80	1,429,898.42	(436,662.62)	1,913,994.80	(10,149,921.72)	29,767,085.67				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		21,737,568.78	(2,768,713.06)	2,717,049.38	(4,482,643.65)	(4,718,756.51)	10,343,482.94	(11,838,513.47)	27,077,415.68				
<b>F. ENDING CASH (A + E)</b>		51,065,063.98	48,306,350.92	51,023,399.30	46,540,755.65	41,821,999.14	52,165,482.08	40,326,968.61	67,404,384.29				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>													



Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
January	67,404,384.28	55,257,449.45	30,861,157.45	31,354,961.45				
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment		6,294,466.00		24,451,391.00	26,906,798.00		108,860,551.00	108,860,551.00
Property Taxes	118,584.00	120,920.00	119,384.00	20,355.00			7,244,506.00	7,244,506.00
Miscellaneous Funds	18,213.00	19,910.00	18,294.00	15,059.00	16,741.00		241,257.00	241,257.00
Federal Revenue	2,473,518.00	277,275.00	1,348,899.00	1,688,275.00	3,142,248.00		15,523,762.00	15,523,762.00
Other State Revenue	492,857.66	3,566,054.00	934,974.00	1,683,570.00	8,313,980.00		31,406,623.00	31,406,623.00
Other Local Revenue	266,740.00	495,595.00	404,150.00	844,379.00	1,594,063.00		10,901,513.00	10,901,513.00
Interfund Transfers In							3,500,000.00	3,500,000.00
All Other Financing Sources			15,000,000.00		(15,000,000.00)		0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>3,367,912.66</b>	<b>10,774,220.00</b>	<b>17,825,701.00</b>	<b>28,703,029.00</b>	<b>24,973,830.00</b>	<b>0.00</b>	<b>177,678,212.00</b>	<b>177,678,212.00</b>
<b>C. DISBURSEMENTS</b>								
Classified Salaries	7,455,323.00	7,623,669.00	7,696,497.00	7,722,138.31	8,157,343.00		88,129,620.00	88,129,620.00
Employee Benefits	2,269,175.00	2,289,214.00	2,298,757.00	2,373,549.00	428,350.00		26,396,599.00	26,396,599.00
Books and Supplies	3,073,250.00	3,078,837.00	3,508,083.00	4,843,858.00	3,893,526.00		41,380,137.00	41,380,137.00
Services	573,704.00	878,449.00	1,759,115.00	760,383.00	1,394,998.00		8,034,739.00	8,034,739.00
Capital Outlay	1,969,976.00	2,156,511.00	1,638,473.00	1,816,915.00	2,521,451.00		17,728,474.00	17,728,474.00
Other Outgo	42,059.00	49,840.00	23,359.00	24,847.00	13,708.00		321,030.00	321,030.00
Interfund Transfers Out	131,361.50	94,192.00	407,613.00		131,916.00		1,861,244.00	1,861,244.00
All Other Financing Uses							610,156.00	610,156.00
<b>TOTAL DISBURSEMENTS</b>	<b>15,514,847.50</b>	<b>16,170,512.00</b>	<b>17,331,897.00</b>	<b>17,561,690.31</b>	<b>16,541,292.00</b>	<b>0.00</b>	<b>184,461,999.00</b>	<b>184,461,999.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury								
Accounts Receivable							(112.66)	
Due From Other Funds							56,382,756.00	
Stores							0.00	
Prepaid Expenditures							147,164.00	
Other Current Assets							20,420.60	
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,550,227.94</b>	
<b>Liabilities</b>								
Accounts Payable								
Due To Other Funds		19,000,000.00		5,833,000.00			39,380,098.00	
Current Loans	0.00				30,215,000.00		24,833,000.00	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	<b>0.00</b>	<b>19,000,000.00</b>	<b>0.00</b>	<b>5,833,000.00</b>	<b>30,215,000.00</b>	<b>0.00</b>	<b>64,213,098.00</b>	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET</b>	<b>0.00</b>	<b>(19,000,000.00)</b>	<b>0.00</b>	<b>(5,833,000.00)</b>	<b>(30,215,000.00)</b>	<b>0.00</b>	<b>(7,662,870.06)</b>	
<b>E. NET INCREASE/DECREASE</b>								
(B - C + D)	(12,146,934.84)	(24,396,292.00)	493,804.00	5,308,338.69	(21,782,462.00)	0.00	(14,446,657.06)	(6,783,787.00)
<b>F. ENDING CASH (A + E)</b>	<b>55,257,449.45</b>	<b>30,861,157.45</b>	<b>31,354,961.45</b>	<b>36,663,300.14</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							14,880,838.14	

Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
	January	February	March	April	May	June	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	36,663,300.14	23,935,911.14	16,878,653.91	33,648,289.91	27,152,041.91	22,061,074.91	26,967,912.91	32,998,050.91						
<b>B. RECEIPTS</b>														
Revenue Limit Sources														
Principal Apportionment														
Property Taxes	655,924.00	14,478.00	17,089,558.00	4,144,553.00	7,675,096.00	13,907,656.00	14,821,463.00	9,965,089.00						
Miscellaneous Funds	17,738.00	18,596.00	17,859.00	13,389.00	18,970.00	3,429,825.00	18,235.00	417,943.00						
Federal Revenue	17,651.00	426,214.00	1,350,399.00	221,018.00	247,984.00	439,870.00	1,299,272.00	2,089,161.00						
Other State Revenue	236,684.00	1,317,305.00	2,877,220.00	2,378,063.00	1,606,182.00	1,741,786.00	3,149,123.00	2,841,926.00						
Other Local Revenue	7,309.00	181,405.00	212,736.00	1,278,332.00	16,573.00	42,376.00	1,910,911.00	2,846,289.00						
Interfund Transfers In														
All Other Financing Sources														
<b>TOTAL RECEIPTS</b>	935,808.00	3,680,630.00	21,548,772.00	8,049,580.00	9,594,755.00	19,581,282.00	21,199,004.00	18,180,165.00						
<b>C. DISBURSEMENTS</b>														
Certificated Salaries														
Classified Salaries	1,005,879.00	5,082,719.00	7,745,109.00	7,800,748.00	7,872,105.00	7,780,654.00	7,787,729.00	7,260,672.00						
Employee Benefits	939,823.00	2,097,400.00	2,581,704.00	2,297,005.00	2,404,019.00	2,372,028.00	2,262,094.00	2,362,280.00						
Books and Supplies	37,044.00	2,960,079.00	2,935,617.00	2,839,543.00	2,963,919.00	2,962,747.00	2,951,738.00	2,917,925.00						
Services	113,912.00	480,722.00	1,233,688.00	181,133.00	123,025.00	138,543.00	133,603.00	167,560.00						
Capital Outlay				676,897.00	1,197,003.00	1,363,149.00	1,629,162.00	1,422,846.00						
Other Outgo		0.00	11,548.00	18,815.00	11,773.00	57,323.00	380,181.00	8,654.00						
Interfund Transfers Out				0.00	83,878.00									
All Other Financing Uses														
<b>TOTAL DISBURSEMENTS</b>	2,096,658.00	10,865,314.00	14,791,663.00	13,914,141.00	14,655,722.00	14,674,444.00	15,168,866.00	14,139,707.00						
<b>D. BALANCE SHEET TRANSACTIONS</b>														
<b>Assets</b>														
Cash Net In Treasury														
Accounts Receivable														
Due From Other Funds	15,963,937.00	12,402,812.00	11,607,081.00	1,462,765.00										
Stores														
Prepaid Expenditures	43,224.00	(19,300.00)												
Other Current Assets														
<b>SUBTOTAL ASSETS</b>	16,007,161.00	12,383,512.00	11,607,081.00	1,462,765.00	0.00	0.00	0.00	0.00						
<b>Liabilities</b>														
Accounts Payable														
Due To Other Funds	10,749,698.00	4,607,013.00	1,592,554.00	2,094,452.00										
Current Loans														
Deferred Revenues	16,824,000.00	7,649,072.23												
<b>SUBTOTAL LIABILITIES</b>	27,573,698.00	12,256,085.23	1,592,554.00	2,094,452.00	0.00	0.00	0.00	0.00						
Nonoperating														
Suspense Clearing														
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	(11,566,537.00)	127,426.77	10,014,527.00	(631,687.00)	0.00	0.00	0.00	0.00						
<b>E. NET INCREASE/DECREASE</b>	(12,727,389.00)	(7,057,257.23)	16,769,636.00	(6,496,248.00)	(5,060,967.00)	4,906,838.00	6,030,138.00	4,050,478.00						
<b>F. ENDING CASH (A + E)</b>	23,935,911.14	16,878,653.91	33,648,289.91	27,152,041.91	22,061,074.91	26,967,912.91	32,998,050.91	37,048,528.91						
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

Second Interim  
2012-13 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Colton Joint Unified  
San Bernardino County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
January	37,048,528.91	41,037,080.91	39,297,311.91	28,930,178.91				
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	16,197,659.00	6,996,563.00	2,809,960.00	6,232,560.00	11,971,465.00		113,532,284.00	110,723,324.00
Property Taxes	216,584.00	2,056,824.00	419,384.00	20,355.00			7,244,506.00	7,244,506.00
Miscellaneous Funds	18,012.00	19,691.00	19,093.00	19,570.00	16,746.00		241,257.00	241,257.00
Federal Revenue	1,841,749.00	217,665.00	1,058,908.00	1,325,322.00	1,463,377.00		12,108,538.00	12,108,538.00
Other State Revenue	444,797.00	3,218,310.00	843,800.00	1,519,397.00	6,128,640.00		28,299,245.00	28,299,245.00
Other Local Revenue	265,449.00	95,132.00	402,195.00	189,426.00	2,448,203.00		9,894,838.00	9,894,838.00
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
<b>TOTAL RECEIPTS</b>	19,084,250.00	12,804,005.00	5,551,338.00	9,306,630.00	22,028,431.00	0.00	171,320,688.00	168,511,708.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	7,397,360.00	7,564,397.00	7,438,214.00	7,438,957.00	6,225,170.00		87,393,834.00	87,393,834.00
Classified Salaries	2,501,899.00	2,563,995.00	2,597,479.00	2,677,845.00	460,254.00		28,183,831.00	28,183,831.00
Employee Benefits	2,930,219.00	2,935,655.00	3,402,676.00	4,939,637.00	3,651,101.00		39,440,679.00	40,098,108.00
Books and Supplies	199,436.00	305,374.00	901,356.00	271,283.00	551,362.00		3,432,105.00	3,432,105.00
Services	2,049,564.00	900,309.00	1,161,447.00	1,067,193.00	3,684,460.00		16,980,152.00	16,980,152.00
Capital Outlay	17,250.00			10,181.00	33,896.00		136,988.00	126,488.00
Other Outgo		74,044.00	406,799.00		760,467.00		1,858,687.00	1,858,687.00
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
<b>TOTAL DISBURSEMENTS</b>	15,095,698.00	14,343,774.00	15,918,471.00	16,405,106.00	15,356,712.00	0.00	177,426,276.00	178,073,205.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury							0.00	
Accounts Receivable							41,436,595.00	
Due From Other Funds							0.00	
Stores							23,924.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	0.00	0.00	0.00	0.00	0.00	0.00	41,460,519.00	
<b>Liabilities</b>								
Accounts Payable							19,043,717.00	
Due To Other Funds				15,000,000.00			15,000,000.00	
Current Loans							24,473,072.23	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	0.00	0.00	0.00	15,000,000.00	0.00	0.00	58,516,789.23	
Nonoperating							0.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET</b>	0.00	0.00	0.00	(15,000,000.00)	0.00	0.00	(17,056,270.23)	
<b>E. NET INCREASE/DECREASE</b>								
TRANSACTIONS							0.00	
<b>TOTAL BALANCE SHEET</b>							0.00	
<b>(B - C + D)</b>	3,988,552.00	(1,739,769.00)	(10,387,133.00)	(22,098,476.00)	6,669,719.00	0.00	(23,161,878.23)	(9,561,497.00)
<b>F. ENDING CASH (A + E)</b>	41,037,080.91	39,297,311.91	28,930,178.91	6,831,702.91			13,501,421.91	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

# MULTIYEAR PROJECTIONS



COLTON JOINT UNIFIED SCHOOL DISTRICT  
MULTI-YEAR PROJECTION  
2ND INTERIM FINANCIAL REPORT

Description	Object	2.24% COLA, 20.602% Deficit		3.24% COLA, 22.272% Deficit		1.65% COLA, 22.272% Deficit		2.2% COLA, 22.272% Deficit	
		2011-12 Audited Budget	% of Change	2012-13 2nd Interim Budget	% of Change	2013-14 Projected Budget	% of Change	2014-15 Projected Budget	% of Change
<b>Revenues &amp; Other Financing Sources:</b>									
Revenue Limit Sources	8010-8099	\$ 116,415,161	-0.4%	\$ 116,346,314	-0.4%	\$ 118,209,087	1.6%	\$ 121,049,351	2.4%
Federal Revenue	8100-8299	\$ 12,929,937	-35.3%	\$ 15,523,762	-22.3%	\$ 12,108,538	-22.0%	\$ 12,108,538	0.0%
Other State Revenue	8300-8599	\$ 30,704,707	0.5%	\$ 31,406,623	2.8%	\$ 28,299,245	-9.9%	\$ 29,991,682	6.0%
Other Local Revenues	8600-8799	\$ 11,261,875	6.3%	\$ 10,901,513	2.9%	\$ 9,894,838	-9.2%	\$ 9,917,717	0.2%
Other Financing Sources/Transfers In	89XX	\$ 7,126,774		\$ 3,500,000		\$ -		\$ -	
<b>Total, Revenues:</b>		<b>\$ 178,438,453</b>	<b>-3.0%</b>	<b>\$ 177,678,212</b>	<b>-3.4%</b>	<b>\$ 168,511,708</b>	<b>-5.2%</b>	<b>\$ 173,067,287</b>	<b>2.7%</b>
<b>Expenditures &amp; Other Financing Uses:</b>									
Certificated Salaries	1000-1999	\$ 87,733,872	-6.3%	\$ 88,129,620	-5.8%	\$ 87,393,834	-0.8%	\$ 97,772,860	11.9%
Classified Salaries	2000-2999	\$ 26,809,680	-3.4%	\$ 26,396,599	-4.8%	\$ 28,183,831	6.8%	\$ 28,794,163	2.2%
Employee Benefits	3000-3999	\$ 38,896,292	-0.7%	\$ 41,380,137	5.6%	\$ 39,440,679	-4.7%	\$ 41,784,660	5.9%
Books & Supplies	4000-4999	\$ 5,628,834	-7.3%	\$ 8,034,739	32.3%	\$ 3,432,105	-57.3%	\$ 3,434,211	0.1%
Services & Operating Expenses	5000-5999	\$ 14,805,567	-2.0%	\$ 17,728,474	17.3%	\$ 16,980,152	-4.2%	\$ 17,101,712	0.7%
Capital Outlay	6000-6599	\$ 310,724	-55.7%	\$ 321,030	-54.2%	\$ 126,488	-60.6%	\$ 129,144	2.1%
Other Outgo	7400-7499	\$ 2,566,517	-10.9%	\$ 2,459,079	-14.6%	\$ 2,459,079	0.0%	\$ 2,459,079	0.0%
Direct Support/Indirect Costs	7300-7399	\$ (623,011)	21.1%	\$ (597,835)	16.2%	\$ (600,392)	0.4%	\$ (600,392)	0.0%
Other Financing Uses/Transfers Out	76XX	\$ 766,668	-63.2%	\$ 610,156	-70.7%	\$ -		\$ -	
<b>Total, Expenditures:</b>		<b>\$ 176,895,144</b>	<b>-5.3%</b>	<b>\$ 184,461,999</b>	<b>-1.3%</b>	<b>\$ 177,415,775</b>	<b>-3.8%</b>	<b>\$ 190,875,437</b>	<b>7.6%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>		<b>\$ 1,543,309</b>	<b>-151.6%</b>	<b>\$ (6,783,787)</b>	<b>126.6%</b>	<b>\$ (8,904,068)</b>	<b>31.3%</b>	<b>\$ (17,808,149)</b>	<b>100.0%</b>
<b>Beginning Balance July 1st</b>		<b>\$ 26,133,110</b>		<b>\$ 27,676,419</b>		<b>\$ 20,892,633</b>		<b>\$ 11,988,565</b>	
<b>Ending Balance</b>		<b>\$ 27,676,419</b>	<b>5.9%</b>	<b>\$ 20,892,633</b>	<b>-20.1%</b>	<b>\$ 11,988,565</b>	<b>-42.6%</b>	<b>\$ (5,819,585)</b>	<b>-148.5%</b>
<b>Components of Ending Balance</b>									
<b>A) Nonspendable</b>									
Revolving Cash	9711	\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
Stores	9712	\$ 147,164		\$ 150,000		\$ 150,000		\$ 150,000	
Prepaid Expenditures	9713	\$ 20,421		\$ -		\$ -		\$ -	
<b>B) Restricted</b>	9740	\$ 6,475,344		\$ 2,172,275		\$ 2,172,275		\$ 2,172,275	
<b>C) Committed</b>	9750								
<b>D) Assigned</b>									
Donations	9780	\$ 164,485		\$ -		\$ -		\$ -	
Mandated Costs	9780	\$ 3,755,571		\$ -		\$ -		\$ -	
Lottery	9780	\$ 1,546,371		\$ 407,398		\$ -		\$ -	
Deferred Maintenance	9780	\$ 2,755,365		\$ 2,038,542		\$ 2,038,542		\$ 2,038,542	
E-Rate	9780	\$ 92,636		\$ -		\$ -		\$ -	
Saturday School	9780	\$ 121,174		\$ -		\$ -		\$ -	
Assigned for Future Operational Budget	9780	\$ 7,243,723		\$ 10,540,558		\$ 2,255,274		\$ -	
<b>E) Unassigned &amp; Unappropriated</b>									
Economic Uncertainties @ 3%	9789	\$ 5,304,167		\$ 5,533,860		\$ 5,322,473		\$ 5,726,263	
Unassigned/Unappropriated	9790	\$ 0		\$ 0		\$ 0		\$ (15,956,665)	
<b>% of Unrestricted Reserve</b>		<b>3.00%</b>		<b>3.00%</b>		<b>3.00%</b>		<b>-5.36%</b>	
<b>Major Budget Changes:</b>									
Revenue Limit COLA				2012-13		2013-14		2014-15	
ACE Concessions				\$0		\$1,900,428		\$2,534,382	
MGMT Concessions				(\$5,624,372)		(\$6,400,000)		\$6,400,000	
CSEA Concessions				(\$763,135)		(\$949,000)		\$949,000	
Board Approved Budget Reductions 5/23/12				(\$1,946,000)		\$1,946,000		\$1,946,000	
				(\$896,072)		(\$896,072)		(\$896,072)	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	116,346,314.00	1.60%	118,209,087.00	2.40%	121,049,351.00
2. Federal Revenues	8100-8299	15,523,762.39	-22.00%	12,108,538.00	0.00%	12,108,538.00
3. Other State Revenues	8300-8599	31,406,623.00	-9.89%	28,299,245.00	5.98%	29,991,682.00
4. Other Local Revenues	8600-8799	10,901,513.00	-9.23%	9,894,838.00	0.23%	9,917,717.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,500,000.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		177,678,212.02	-5.16%	168,511,708.00	2.70%	173,067,288.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				88,129,620.00		87,393,834.00
b. Step & Column Adjustment				1,505,525.00		1,520,126.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,241,311.00)		8,858,899.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,129,620.00	-0.83%	87,393,834.00	11.88%	97,772,859.00
2. Classified Salaries						
a. Base Salaries				26,396,598.83		28,183,831.00
b. Step & Column Adjustment				360,450.17		364,598.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,426,782.00		245,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,396,598.83	6.77%	28,183,831.00	2.17%	28,794,163.00
3. Employee Benefits	3000-3999	41,380,137.44	-4.69%	39,440,679.00	5.94%	41,784,660.00
4. Books and Supplies	4000-4999	8,034,739.03	-57.28%	3,432,105.00	0.06%	3,434,211.00
5. Services and Other Operating Expenditures	5000-5999	17,728,473.78	-4.22%	16,980,152.00	0.72%	17,101,712.00
6. Capital Outlay	6000-6999	321,030.00	-60.60%	126,488.00	2.10%	129,144.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,459,079.00	0.00%	2,459,079.00	0.00%	2,459,079.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(597,835.00)	0.43%	(600,392.00)	0.00%	(600,392.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	610,156.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		184,461,999.08	-3.82%	177,415,776.00	7.59%	190,875,436.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,783,787.06)		(8,904,068.00)		(17,808,148.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,676,419.39		20,892,632.33		11,988,564.33
2. Ending Fund Balance (Sum lines C and D1)		20,892,632.33		11,988,564.33		(5,819,583.67)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	2,172,275.25		2,172,275.25		2,172,275.25
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	12,986,496.45		4,293,815.08		2,830,542.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,533,861.00		5,322,474.00		5,726,264.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(16,748,664.92)
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		20,892,632.70		11,988,564.33		(5,819,583.67)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,533,861.00		5,322,474.00		5,726,264.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(16,748,664.92)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>5,533,861.00</b>		<b>5,322,474.00</b>		<b>(11,022,400.92)</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>3.00%</b>		<b>3.00%</b>		<b>-5.77%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b> (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				
<b>2. District ADA</b> 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)						
		21,923.06		21,969.00		22,018.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		184,461,999.08		177,415,776.00		190,875,436.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		184,461,999.08		177,415,776.00		190,875,436.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,533,859.97		5,322,473.28		5,726,263.08
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)		5,533,859.97		5,322,473.28		5,726,263.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	113,689,107.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,713.64	1.65%	6,824.64	2.20%	6,974.78
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		22.89	1.66%	23.27	2.19%	23.78
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		22,028.83	-0.01%	22,026.78	0.22%	22,075.93
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		148,397,874.16	1.64%	150,837,407.03	2.43%	154,499,720.66
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		148,397,874.16	1.64%	150,837,407.03	2.43%	154,499,720.66
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		115,346,699.63	1.64%	117,242,899.74	2.43%	120,089,542.87
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,657,207.00)	0.00%	(2,657,207.00)	0.00%	(2,657,207.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		999,614.00	-3.19%	967,724.00	-0.67%	961,280.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		113,689,106.63	1.64%	115,553,416.74	2.46%	118,393,615.87
2. Federal Revenues	8100-8299	241,152.00	0.00%	241,152.00	0.00%	241,152.00
3. Other State Revenues	8300-8599	22,366,759.00	-13.89%	19,259,381.00	8.79%	20,951,818.00
4. Other Local Revenues	8600-8799	1,387,833.00	-74.09%	359,524.00	0.00%	359,524.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,500,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,850,987.32)	59.18%	(12,497,117.74)	18.12%	(14,761,506.87)
6. Total (Sum lines A11 thru A5)		133,333,863.31	-7.81%	122,916,356.00	1.85%	125,184,603.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				74,092,595.00		73,474,002.00
b. Step & Column Adjustment				1,265,729.00		1,278,005.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,884,322.00)		7,447,880.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,092,595.00	-0.83%	73,474,002.00	11.88%	82,199,887.00
2. Classified Salaries						
a. Base Salaries				16,419,835.83		17,609,572.00
b. Step & Column Adjustment				224,216.17		227,805.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				965,520.00		153,537.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,419,835.83	7.25%	17,609,572.00	2.17%	17,990,914.00
3. Employee Benefits	3000-3999	32,920,832.44	-5.59%	31,082,113.00	6.42%	33,076,851.00
4. Books and Supplies	4000-4999	2,114,982.42	-73.72%	555,844.00	0.06%	556,185.00
5. Services and Other Operating Expenditures	5000-5999	9,964,247.00	-4.22%	9,543,654.00	0.72%	9,611,977.00
6. Capital Outlay	6000-6999	205,200.00	-60.60%	80,850.00	2.10%	82,548.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,372,763.00	0.00%	2,372,763.00	0.00%	2,372,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,886,030.00)	0.43%	(2,898,374.00)	0.00%	(2,898,374.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	610,156.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		135,814,581.69	-2.94%	131,820,424.00	8.48%	142,992,751.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,480,718.38)		(8,904,068.00)		(17,808,148.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,201,075.46		18,720,357.08		9,816,289.08
2. Ending Fund Balance (Sum lines C and D1)		18,720,357.08		9,816,289.08		(7,991,858.92)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	12,986,496.45		4,293,815.08		2,830,542.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,533,861.00		5,322,474.00		5,726,264.00
2. Unassigned/Unappropriated	9790	0.00		0.00	Negative; revise assignments	(16,748,664.92)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,720,357.45		9,816,289.08		(7,991,858.92)



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 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	5,533,861.00		5,322,474.00		5,726,264.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(16,748,664.92)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,533,861.00		5,322,474.00		(11,022,400.92)
<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.						
Furlough days restored						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	2,657,207.00	-0.06%	2,655,670.26	0.00%	2,655,735.13
2. Federal Revenues	8100-8299	15,282,610.39	-22.35%	11,867,386.00	0.00%	11,867,386.00
3. Other State Revenues	8300-8599	9,039,864.00	0.00%	9,039,864.00	0.00%	9,039,864.00
4. Other Local Revenues	8600-8799	9,513,680.00	0.23%	9,535,314.00	0.24%	9,558,193.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	7,850,987.32	59.18%	12,497,117.74	18.12%	14,761,506.87
6. Total (Sum lines A1 thru A5)		44,344,348.71	2.82%	45,595,352.00	5.02%	47,882,685.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,037,025.00		13,919,832.00
b. Step & Column Adjustment				239,796.00		242,121.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(356,989.00)		1,411,019.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,037,025.00	-0.83%	13,919,832.00	11.88%	15,572,972.00
2. Classified Salaries						
a. Base Salaries				9,976,763.00		10,574,259.00
b. Step & Column Adjustment				136,234.00		136,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				461,262.00		92,197.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,976,763.00	5.99%	10,574,259.00	2.17%	10,803,249.00
3. Employee Benefits	3000-3999	8,459,305.00	-1.19%	8,358,566.00	4.18%	8,707,809.00
4. Books and Supplies	4000-4999	5,919,756.61	-51.41%	2,876,261.00	0.06%	2,878,026.00
5. Services and Other Operating Expenditures	5000-5999	7,764,226.78	-4.22%	7,436,498.00	0.72%	7,489,735.00
6. Capital Outlay	6000-6999	115,830.00	-60.60%	45,638.00	2.10%	46,596.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	86,316.00	0.00%	86,316.00	0.00%	86,316.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,288,195.00	0.43%	2,297,982.00	0.00%	2,297,982.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		48,647,417.39	-6.27%	45,595,352.00	5.02%	47,882,685.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(4,303,068.68)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,475,343.93		2,172,275.25		2,172,275.25
2. Ending Fund Balance (Sum lines C and D1)		2,172,275.25		2,172,275.25		2,172,275.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,172,275.25		2,172,275.25		2,172,275.25
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,172,275.25		2,172,275.25		2,172,275.25

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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.						
Furlough Days Restored						

# **CRITERIA AND STANDARDS**



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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	22,026.04	22,028.83	0.0%	Met
1st Subsequent Year (2013-14)	21,924.89	22,026.78	0.5%	Met
2nd Subsequent Year (2014-15)	21,938.78	22,075.93	0.6%	Met

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

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections 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 first interim projections.

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

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

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	23,130	23,059	-0.3%	Met
1st Subsequent Year (2013-14)	23,144	23,115	-0.1%	Met
2nd Subsequent Year (2014-15)	23,166	23,174	0.0%	Met

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

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	22,153	23,608	93.8%
Second Prior Year (2010-11)	22,136	23,401	94.6%
First Prior Year (2011-12)	21,979	23,215	94.7%
		Historical Average Ratio:	94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

**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 (2012-13)	21,923	23,059	95.1%	Not Met
1st Subsequent Year (2013-14)	21,969	23,115	95.0%	Not Met
2nd Subsequent Year (2014-15)	22,018	23,174	95.0%	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)

District has fully implemented Saturday School for ADA recovery.

**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 first interim projections.

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2012-13)	116,112,723.00		
1st Subsequent Year (2013-14)	115,561,070.00	117,967,830.00	2.1%	Not Met
2nd Subsequent Year (2014-15)	115,626,470.00	120,808,094.00	4.5%	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 first interim projections 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)

District's revenue limit is increased by School Services undedicated Cola in 2013-14 and 2014-15.



**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 (2009-10)	119,352,206.44	131,112,696.12	91.0%
Second Prior Year (2010-11)	122,345,609.36	134,821,687.31	90.7%
First Prior Year (2011-12)	121,654,247.91	132,861,005.04	91.6%
Historical Average Ratio:			91.1%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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):	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

**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 (2012-13)	123,433,263.27	135,204,425.69	91.3%	Met
1st Subsequent Year (2013-14)	122,165,687.00	131,820,424.00	92.7%	Met
2nd Subsequent Year (2014-15)	133,267,652.00	142,992,751.00	93.2%	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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	15,424,594.00	15,523,762.39	0.6%	No
1st Subsequent Year (2013-14)	12,343,480.00	12,108,538.00	-1.9%	No
2nd Subsequent Year (2014-15)	12,343,480.00	12,108,538.00	-1.9%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	31,357,022.00	31,406,623.00	0.2%	No
1st Subsequent Year (2013-14)	30,832,971.00	28,299,245.00	-8.2%	Yes
2nd Subsequent Year (2014-15)	30,834,749.00	29,991,682.00	-2.7%	No

Explanation:  
(required if Yes)

TK-3 class size increase to 24:1 in 2013-14 resulting in loss of CSR revenues. Per district agreement with teacher's union this increase applies to 2013-14 only.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	9,942,931.00	10,901,513.00	9.6%	Yes
1st Subsequent Year (2013-14)	9,948,547.00	9,894,838.00	-0.5%	No
2nd Subsequent Year (2014-15)	9,955,010.00	9,917,717.00	-0.4%	No

Explanation:  
(required if Yes)

Received RDA funds in General Fund to be transferred to fund 25. Interest income on mid year Tran.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	9,872,917.03	8,034,739.03	-18.6%	Yes
1st Subsequent Year (2013-14)	5,585,180.00	3,432,105.00	-38.5%	Yes
2nd Subsequent Year (2014-15)	5,587,820.00	3,434,211.00	-38.5%	Yes

Explanation:  
(required if Yes)

Categorical funds were redistributed between expenditure categories for 2012-13. Budget is adjusted for one time expenditures and carryovers for 2013-14 and 2013-15.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	16,320,781.78	17,728,473.78	8.6%	Yes
1st Subsequent Year (2013-14)	15,738,141.00	16,980,152.00	7.9%	Yes
2nd Subsequent Year (2014-15)	15,859,701.00	17,101,712.00	7.8%	Yes

Explanation:  
(required if Yes)

Categorical funds were redistributed between expenditure categories for 2012-13. 2013-14 and 2014-15 increased per California's CPI rate.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	56,724,547.00	57,831,898.39	2.0%	Met
1st Subsequent Year (2013-14)	53,124,998.00	50,302,621.00	-5.3%	Not Met
2nd Subsequent Year (2014-15)	53,133,239.00	52,017,937.00	-2.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	26,193,698.81	25,763,212.81	-1.6%	Met
1st Subsequent Year (2013-14)	21,323,321.00	20,412,257.00	-4.3%	Met
2nd Subsequent Year (2014-15)	21,447,521.00	20,535,923.00	-4.3%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

TK-3 class size increase to 24:1 in 2013-14 resulting in loss of CSR revenues. Per district agreement with teacher's union this increase applies to 2013-14 only.

**Explanation:**

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

Received RDA funds in General Fund to be transferred to fund 25. Interest income on mid year Tran.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,771,737.00	3,428,638.42	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,428,638.42	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	-5.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	-1.9%

**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 (2012-13)	(2,480,718.01)	135,814,581.69		1.8%	Not Met
1st Subsequent Year (2013-14)	(8,904,068.00)	131,820,424.00		6.8%	Not Met
2nd Subsequent Year (2014-15)	(17,808,148.00)	142,992,751.00		12.5%	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)

Reductions in state revenues have resulted in deficit spending. Fiscal recovery plan must be implemented.

**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 (2012-13)	20,892,632.70	Met
1st Subsequent Year (2013-14)	11,988,564.33	Met
2nd Subsequent Year (2014-15)	(5,819,583.67)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:  
(required if NOT met)

The district must implement a fiscal recovery plan.

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 (2012-13)	36,663,300.14	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

Percentage Level	District ADA		
5% or \$61,000 (greater of)	0	to	300
4% or \$61,000 (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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	21,923	21,969	22,018
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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	184,461,999.08	177,415,776.00	190,875,436.00
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)	184,461,999.08	177,415,776.00	190,875,436.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,533,859.97	5,322,473.28	5,726,263.08
6. Reserve Standard - by Amount (\$61,000 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)	5,533,859.97	5,322,473.28	5,726,263.08

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,533,861.00	5,322,474.00	5,726,264.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(16,748,664.92)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,533,861.00	5,322,474.00	(11,022,400.92)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	-5.77%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,533,859.97</b>	<b>5,322,473.28</b>	<b>5,726,263.08</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 district must implement a fiscal recovery plan.



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections by more than five percent?

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

Fund 67 and Fund 25

**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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2012-13)	(10,084,829.71)	(9,611,974.32)	-4.7%	(472,855.39)	Met
1st Subsequent Year (2013-14)	(12,357,516.47)	(12,497,117.74)	1.1%	139,601.27	Met
2nd Subsequent Year (2014-15)	(12,485,227.73)	(14,761,506.87)	18.2%	2,276,279.14	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	3,500,000.00	3,500,000.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	0.00	610,156.00	New	610,156.00	Not Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Starting with 2014-15 salary settlement seizures.

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

Explanation:  
(required if NOT met)

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

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

Received RDA funds in General Fund to be transferred to fund 25.
--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments\* 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.

\* 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 First Interim data exist (Form 01CSI, 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 First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	12-0001-5700	12-0001-7438/7439	156,003
Certificates of Participation	9	01-0000-8011	01-0000-7438/7439	4,871,757
General Obligation Bonds	28	51-0000-8600	51-0000-7433/7434	208,100,117
Supp Early Retirement Program	4	01-0000-8011	01-0000-7438/7439	4,472,208
State School Building Loans				
Compensated Absences		01-xxxx-8000	01-xxxx-1xxxx/2xxxx	1,836,583

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

Type of Commitment	Frequency	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance
Classroom Leases	monthly	25-9811-8600 & 25-9812-8681	25-9811-5610 & 25-9812-5610	599,193

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	57,459	57,459	15,000	15,000
Certificates of Participation	417,719	614,722	614,722	614,722
General Obligation Bonds	9,187,681	10,648,017	10,663,925	10,798,825
Supp Early Retirement Program	2,554,301	2,554,301	1,444,923	1,444,923
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Classroom Leases	599,193	599,193	599,193	599,193
<b>Total Annual Payments:</b>	<b>12,816,353</b>	<b>14,473,692</b>	<b>13,337,763</b>	<b>13,472,663</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

**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)

Issuance of GO bonds Series C.

---

**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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No
----

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

--

2. OPEB Liabilities

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	31,620,590.00	31,620,590.00
b.	25,883,577.00	25,883,577.00

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

Actuarial	Actuarial
Jun 30, 2011	Jun 30, 2011

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 (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2012-13)	3,544,521.00	3,544,521.00
1st Subsequent Year (2013-14)	3,633,086.00	3,633,086.00
2nd Subsequent Year (2014-15)	3,722,508.00	3,722,508.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

Current Year (2012-13)	1,793,262.00	1,793,262.00
1st Subsequent Year (2013-14)	942,802.00	942,802.00
2nd Subsequent Year (2014-15)	782,692.00	782,692.00

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

Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

Current Year (2012-13)	1,793,262.00	1,793,262.00
1st Subsequent Year (2013-14)	942,802.00	942,802.00
2nd Subsequent Year (2014-15)	782,692.00	782,692.00

d. Number of retirees receiving OPEB benefits

Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

Current Year (2012-13)	144	144
1st Subsequent Year (2013-14)	108	108
2nd Subsequent Year (2014-15)	85	85

4. Comments:

<div style="border: 1px solid black; min-height: 100px;"></div>
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**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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No
----

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

--

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	7,389,613.00	7,389,613.00
b.	3,178,335.00	3,178,335.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2012-13)
  - 1st Subsequent Year (2013-14)
  - 2nd Subsequent Year (2014-15)
- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2012-13)
  - 1st Subsequent Year (2013-14)
  - 2nd Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
Current Year (2012-13)	1,465,000.00	1,465,000.00
1st Subsequent Year (2013-14)	1,465,000.00	1,465,000.00
2nd Subsequent Year (2014-15)	1,465,000.00	1,465,000.00
b.		
Current Year (2012-13)	1,194,531.00	1,194,531.00
1st Subsequent Year (2013-14)	1,206,476.00	1,206,476.00
2nd Subsequent Year (2014-15)	1,218,541.00	1,218,541.00

4. Comments:

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**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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." 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 first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,146.0	1,126.0	1,064.0	1,142.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		Yes	

**One Year Agreement**

Total cost of salary settlement		(6,400,000)	
% change in salary schedule from prior year	3.8%		

**Multiyear Agreement**

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

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



Negotiations Not Settled

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections 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:

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Cost of step & column adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in step & column over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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**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." 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 first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	584.0	554.0	554.0	554.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim 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:		

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**Classified (Non-management) - Other**  
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**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." 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 first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	109.0	104.0	103.0	103.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?   
If Yes, complete question 2.  
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		Yes	
Total cost of salary settlement		949,000	
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

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

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

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?

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

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

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.)

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

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

Comments:  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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