

**FRESNO UNIFIED SCHOOL DISTRICT  
BOARD AGENDA ITEM**

<b>AGENDA SECTION</b> <i>(Check a Box Below)</i>			
<b>A</b> CONSENT	<b>B</b> DISCUSSION	<b>C</b> RECEIVE	RECOGNIZE/ PRESENT
	<b>X</b>		

**AGENDA ITEM: B-15**

**Board Meeting**  
**Date: December 14, 2011**

<b>ACTION REQUESTED:</b> <i>(Adopt, Approve, Ratify, Discuss, Receive etc.)</i>	<b>Approve</b>
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**TITLE AND SUBJECT** **Approve the 2011/12 First Interim Financial Report with a Positive Certification**

**DESCRIPTION/DISCUSSION.** Included in the Board binders is the 2011/12 First Interim Financial Report. California school districts are required to approve the interim financial reports twice each fiscal year Presented for approval is the 2011/12 First Interim Financial Report, which reflects a positive certification of the district's financial condition. The report has been developed based on the October 31, 2011, year-to-date revenue and expenditures as required by state law The Superintendent recommends approval of the First Interim Financial Report for submission to the County Superintendent of Schools.

**FINANCIAL SUMMARY (be specific with funding source(s):** A positive certification reflects that the district will have the required General Fund 2% reserve and will have a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund utilizing the State assumptions developed by the California County Superintendents Educational Services Association and the Fresno County Office of Education.

	<u>Projected</u> <u>2011/12</u>	<u>Projected</u> <u>2012/13</u>	<u>Projected</u> <u>2013/14</u>
<b>Ongoing Funds</b>			
Revenues	\$402.83	\$399.44	\$407.89
Expenses, Sources/Uses	\$390.26	\$412.87	\$415.61
Ongoing Net Change in Fund Balance	\$12.57	(\$13.43)	(\$7.72)
<b>One-Time Funds</b>			
Revenues	\$0.00	\$0.00	\$0.00
- One-Time Expenses	\$1.75	\$0.75	\$0.00
One Time Net Change in Fund Balance	(\$1.75)	(\$0.75)	\$0.00
<b>Total Unrestricted General Fund:</b>			
Beginning Balance	\$57.37	\$68.19	\$54.01
Ending Balance	\$68.19	\$54.01	\$46.29
Cash, Inventory, Prepaid Assets	\$2.40	\$2.40	\$2.40
Reserve for One-Time Expenses and Carryover	\$18.38	\$18.00	\$18.00
<b>Net Unrestricted General Fund Balance:</b>	\$47.41	\$33.61	\$25.89
<b>Required Ongoing Reductions</b>			\$4.00
<b>Change in Reserve</b>	\$9.96	(\$14.18)	(\$7.72)
Reserve level	7.8%	5.5%	4.3%

<b>PREPARED BY:</b> Jacquie Canfield, Executive Director, Fiscal Services <i>(Signature Required)</i>	<b>DIVISION</b> Administrative Services <b>PHONE.</b> 457-3907
<b>DIVISION APPROVAL:</b> Ruth F Quinto, Deputy Superintendent/Chief Financial Officer <i>(Signature Required by Deputy Superintendent)</i>	<b>SUPERINTENDENT APPROVAL:</b>

## **State Financial Reporting Requirements**

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15<sup>th</sup> and the Second Interim by March 15<sup>th</sup>. At these times, school districts must certify their financial status for the current and two subsequent fiscal years. The district options and their definitions include:

Positive – will meet its reserves requirement and have a positive cash balance

Qualified – may not meet its reserves requirement and/or may not have a positive cash balance

Negative – will not meet its reserve requirement and will not have a positive cash balance.

The same process and reporting accompanies the First and Second Interim reports, which are due by December 15 and March 15 respectively.

A school district with a qualified or negative certification loses some of its financial autonomy. Its collective bargaining agreements are subject to County Office scrutiny prior to board approval, and it is prohibited from incurring specific nonvoter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1<sup>st</sup>.

## **Fresno County Office of Education First Interim Memo to School Districts**

Fresno County Office of Education (FCOE) provided guidance at the end of October that outlined the assumptions school districts should follow while preparing their First Interim reports. These assumptions were developed by the California County Superintendents Educational Services Association's Business and Administration Steering Committee (CCSESA BASC). The assumptions were utilized in preparing the First Interim report. Some of the major factors are:

- State Mid-Year triggers for the 2011/12 school year are implemented
  - This includes a 50% reduction for the State Transportation revenue and \$260 per ADA, which is approximately \$20 million. County guidelines indicate the mid-year triggers are one time.
  - However, the multi-year projection assumes the mid-year trigger funds are an ongoing reduction due to current and practical indications. The most significant of which is the Legislative Analyst's report which assumes the mid-year triggers are implemented ongoing and the state still has a \$13 billion budget deficit.
- State COLA: Zero funded COLA for 2012/13 and funded COLA of 2.80% for 2013/14
  - FCOE guidance recommended a funded COLA of 3.10% for 2012/13 and 2.7% for 2013/14. The net change results in an ongoing loss of \$10 million in revenue. However, they also recommend district have a backup plan that assumes no COLA for 2012/13.
  - However, the multi-year projection assumes no COLA for 2012/13 due to current and practical indications. The most significant of which is the Legislative Analyst's report which assumes the mid-year triggers are implemented ongoing and the state still has a \$13 billion budget deficit.
- FCOE is recommending, at minimum, a 2% Reserve Level
- Cash Flow payment delays from the state as currently adopted, equate to 38% of the current year State revenue limit. These funds will instead be received in the next fiscal year.

## **Rationale for Positive Certification Status**

We recommend a positive certification status.

For purposes of this memo and analysis, the assumptions utilized included the provisions outlined in the Common Message, School Services dartboard, with the exceptions noted above. Also included are local assumptions related to projected enrollment, change in benefit rates, and indirect rates. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

The Cash Flow Report does project a positive cash balance of \$6 million on June 30, 2012. Staff monitors cash on a daily basis due to the state deferrals, the district will be completing a interfund cash loan in June of approximately \$6 million to have the positive cash balance.

## **Current and Future Year Factors**

### **1. Mid-Year Triggers on Current Year Revenue Limit and Transportation Funding**

As mentioned earlier, projections are assuming the mid-year triggers are implemented losing \$260 per ADA to the revenue limit and 50% of the state revenue for transportation. This represents an ongoing loss of approximately \$20 million.

### **2. Revenue Limit for 2012/13 and 2013/14**

As earlier described, the Revenue Limit for 2012/13 and 2013/14 reflects a 0.0% COLA for 2012/13 and a 2.8% COLA for 2013/14.

### **3. State Revenue**

The district received \$1 million in mandate income. These funds are assumed to be one-time for the multi-year projections. In addition, the K-3 Class Size Reduction income is projected to increase \$450,000 over budget.

### **4. Local Revenue**

The interest income is being reduced \$250,000 due mainly to the state cash deferrals and lower interest rates.

### **5. Salary and Benefits**

The First Interim projects salary and benefit increases of \$800,000. This is mainly due to the projected increase in filled positions. Staff will continue to monitor and will capture any savings as appropriate.

### **6. Supplies, Services, Capital Outlay**

The First Interim projects savings of \$1.0 million in supplies, services, and capital outlay. These savings are based on year-to-date experience compared to historical averages. These savings are assumed to be one-time.

### **7. Contributions**

The First Interim projects an additional overall increase contribution of \$2.5 million for projected increase in Transportation of \$2.2 million due mainly to loss of State revenue due to the mid-year triggers and \$500,000 increase in Restricted Routine Maintenance and \$200,000 savings in the Special Education.

**8. Indirect Cost Rate**

The projected additional cost of \$880,000 in the indirect line item is also based on historical averages. For example, the district historically receives around 90% of the budgeted indirect due to grants not being completely spent by fiscal year end. Current projection is that 91% of the budgeted indirect is projected to be utilized. The 2011/12 indirect cost rate is 3.89%.

**9. One-Time Expenditures**

The 2011/12 adopted budget was built assuming \$1.75 million in one-time expenditures. This included \$1 million for technology and facilities and a \$750,000 additional contribution to the Health Fund for 2011/12 and 2012/13.

At the November 16 board meeting a preliminary proposal was presented to utilize \$18 million for one-time purposes over the next three years. The board is scheduled to discuss and approve a plan to utilize some or all of these funds. For projection purposes these funds have been designated in the ending balance to provide the Board with a financial report showing the reserve levels and deficit spending levels if these funds are utilized.

**10. District's Annual Health Fund Contribution 2012/13 and 2013/14**

As a result of the agreements with all employee groups, the district's contribution to the Health Fund for 2012/13 and 2013/14 will be adjusted by the change in the "effective COLA" for these years (the "effective COLA" is defined in the bargaining agreement as the actual change in ongoing Revenue Limit from prior year to current year "accounting for declining or increased enrollment"). The projected COLA will be less than zero for 2012/13 and 2013/14. Since the district contribution is at the base level of funding, the district will maintain the same level as the projected 2011/12.

**11. Work Year Agreements Expire 2012/13**

Per our employee agreements, the work year has been temporarily reduced the past two years. For 2011/12 the work year for all employees was reduced by 1.081%. Starting in 2012/13, the work year and staff development buyback days are scheduled to expire and should this expiration occur, expenses will increase by \$3.4 million. This increase is reflected starting in 2012/13.

**12. Teaching Positions**

Per the Fresno Teachers Association collective bargaining agreement, class sizes increased by one in grades 4-12 for 2011/12 and will remain at that level for 2012/13, requiring 45 less teaching positions for both years, for a savings of approximately \$2.5 million each year. Starting in 2013/14, the increase by one in grades 4-12 expires, therefore reducing class sizes in grades 4-12 by one. Should this expiration occur expenses will increase by approximately \$2.5 million. This increase is reflected starting in 2013/14.

**13. Workers' Compensation for 2012/13 and 2013/14**

As previously reported to the Board, the Workers' Compensation rate was adjusted in 2011/12 to maintain a 67% reserve level. The multi-year projections assume maintaining this level resulting in an ongoing increase of \$350,000 starting in 2012/13.

**14. Indirect Rate for 2012/13 and 2013/14**

In the September 2011 Unaudited Actuals Report, we reported to the Board that the indirect rate for 2012/13 is projected to be 2.91%. The multi-year projection assumes this 2.91% indirect cost rate for 2012/13 and 2013/14.

**15. Contributions for 2012/13 and 2013/14**

Overall contributions from the Unrestricted General Fund are projected to remain relatively constant. The multi-year projections include an increase of \$500,000 in 2012/13 and 2013/14.

**16. GASB 45**

Starting in 2007/08, the district is required to accrue expenses and liabilities related to the lifetime medical benefits. In 2005, the Fresno County Office of Education required the district to develop a plan to fund the liability. The plan calls for annual contributions toward the lifetime liability from the Health Fund and from the Unrestricted General Fund. However, as mentioned in the Adopted Budget proceedings and as outlined in the Board Reserve policy, due to the state economic crisis, contributions from the Unrestricted General Fund have been suspended. However, the Health Fund continues to contribute to this liability annually. The GASB 45 reserve is estimated at \$16.6 million at June 30, 2012.

**Conclusion**

A summary of all budgets is reflected in the attached State report. Staff recommends the Board approve the 2011/12 First Interim Financial Report with a positive certification as presented.

Attachment: State 2011/12 First Interim Financial Report

G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	300,969,572.00	346,643,834.00	37,069,749.41	329,508,777.00	(17,135,057.00)	-4.9%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	66,157,450.00	67,416,078.00	12,381,670.90	68,925,504.00	1,509,426.00	2.2%
4) Other Local Revenue		8600-8799	4,691,168.00	4,547,895.00	1,723,992.68	4,318,621.00	(229,274.00)	-5.0%
5) TOTAL, REVENUES			371,893,190.00	418,682,807.00	51,175,412.99	402,827,902.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	181,474,835.00	183,675,678.00	54,196,630.83	183,775,882.00	(100,204.00)	-0.1%
2) Classified Salaries		2000-2999	44,489,922.00	44,358,505.00	14,174,109.19	44,551,616.00	(193,111.00)	-0.4%
3) Employee Benefits		3000-3999	82,222,865.00	81,878,426.00	20,104,462.88	82,369,517.00	(491,091.00)	-0.6%
4) Books and Supplies		4000-4999	7,330,590.00	7,957,859.00	2,131,131.64	6,891,411.00	1,066,448.00	13.4%
5) Services and Other Operating Expenditures		5000-5999	29,395,438.00	30,954,138.00	11,135,832.06	30,916,242.00	37,896.00	0.1%
6) Capital Outlay		6000-6999	99,969.00	257,305.00	119,396.22	209,008.00	48,297.00	18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,209,321.00	1,209,321.00	221,607.00	1,142,881.00	66,440.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,898,755.00)	(11,488,774.00)	11,309.86	(10,608,944.00)	(879,830.00)	7.7%
9) TOTAL, EXPENDITURES			335,324,185.00	338,802,458.00	102,094,479.68	339,247,613.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			36,569,005.00	79,880,349.00	(50,919,066.69)	63,580,289.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
b) Transfers Out		7600-7629	3,117,145.00	3,117,145.00	0.00	3,117,145.00	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	(48,499,224.00)	(47,145,198.00)	0.00	(49,673,037.00)	(2,527,839.00)	5.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,589,369.00)	(50,235,343.00)	0.00	(52,763,182.00)		

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>			(15,020,364.00)	29,645,006.00	(50,919,066.69)	10,817,107.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,691,465.48	57,372,887.70		57,372,887.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,691,465.48	57,372,887.70		57,372,887.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,691,465.48	57,372,887.70		57,372,887.70		
2) Ending Balance, June 30 (E + F1e)			33,671,101.48	87,017,893.70		68,189,994.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	96,096.00	96,095.70		85,403.44		
Stores		9712	3,222,347.00	2,264,416.00		2,264,417.00		
Prepaid Expenditures		9713	195,343.00	48,589.00		48,589.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	22,000,000.00		18,379,704.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	30,157,315.48	62,608,793.00		47,411,881.26		
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	269,212,601.00	316,591,435.00	36,717,838.26	299,580,849.00	(17,010,586.00)	-5.4%
Charter Schools General Purpose Entitlement - State Aid		8015	1,079,416.00	1,079,416.00	370,217.00	954,945.00	(124,471.00)	-11.5%
State Aid - Prior Years		8019	0.00	0.00	116,176.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	775,600.00	775,600.00	0.00	775,600.00	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	290,192.00	290,192.00	0.00	290,192.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	47,342,998.00	47,342,998.00	0.00	47,342,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,748,444.00	2,748,444.00	0.00	2,748,444.00	0.00	0.0%
Prior Years' Taxes		8043	208,059.00	208,059.00	0.00	208,059.00	0.00	0.0%
Supplemental Taxes		8044	778,276.00	778,276.00	145,628.28	778,276.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,482,554.00)	(8,482,554.00)	0.00	(8,482,554.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	266,403.00	266,403.00	159,087.62	266,403.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	6,245.06	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>314,219,435.00</b>	<b>361,598,269.00</b>	<b>37,515,192.22</b>	<b>344,463,212.00</b>	<b>(17,135,057.00)</b>	<b>-4.7%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(11,508,081.00)	(13,212,653.00)	0.00	(13,212,653.00)	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	639,470.00	639,470.00	0.00	639,470.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,381,252.00)	(2,381,252.00)	(445,442.81)	(2,381,252.00)	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>300,969,572.00</b>	<b>346,643,834.00</b>	<b>37,069,749.41</b>	<b>329,508,777.00</b>	<b>(17,135,057.00)</b>	<b>-4.9%</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		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
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	523,028.00	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	13,255,767.00	13,255,767.00	4,486,151.00	13,708,800.00	453,033.00	3.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	970,139.00	970,139.00	970,139.00	New
Lottery - Unrestricted and Instructional Materials		8560	8,359,521.00	8,502,133.00	142,611.82	8,502,133.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	44,542,162.00	45,658,178.00	6,259,741.08	45,744,432.00	86,254.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>66,157,450.00</b>	<b>67,416,078.00</b>	<b>12,381,670.90</b>	<b>68,925,504.00</b>	<b>1,509,426.00</b>	<b>2.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	208,320.26	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	37,140.00	37,140.00	12,149.94	36,450.00	(690.00)	-1.9%
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	368,061.00	368,061.00	161,932.85	368,061.00	0.00	0.0%
Interest		8660	800,000.00	600,000.00	21,649.31	350,000.00	(250,000.00)	-41.7%
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	852,486.00	852,486.00	175,044.93	874,400.00	21,914.00	2.6%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,633,481.00	2,690,208.00	1,144,895.39	2,689,710.00	(498.00)	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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,691,168.00</b>	<b>4,547,895.00</b>	<b>1,723,992.68</b>	<b>4,318,621.00</b>	<b>(229,274.00)</b>	<b>-5.0%</b>
<b>TOTAL, REVENUES</b>			<b>371,893,190.00</b>	<b>418,682,807.00</b>	<b>51,175,412.99</b>	<b>402,827,902.00</b>	<b>(15,854,905.00)</b>	<b>-3.8%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	159,142,857.00	161,366,882.00	47,085,801.15	161,789,345.00	(422,463.00)	-0.3%
Certificated Pupil Support Salaries		1200	3,149,373.00	3,149,373.00	910,103.16	3,026,502.00	122,871.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	19,016,426.00	18,993,244.00	5,961,653.62	18,794,139.00	199,105.00	1.0%
Other Certificated Salaries		1900	166,179.00	166,179.00	239,072.90	165,896.00	283.00	0.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>181,474,835.00</b>	<b>183,675,678.00</b>	<b>54,196,630.83</b>	<b>183,775,882.00</b>	<b>(100,204.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,095,582.00	1,105,520.00	250,279.64	1,169,467.00	(63,947.00)	-5.8%
Classified Support Salaries		2200	20,338,181.00	20,283,206.00	6,905,058.28	20,849,502.00	(566,296.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	4,443,070.00	4,442,212.00	1,577,833.65	4,409,011.00	33,201.00	0.7%
Clerical, Technical and Office Salaries		2400	17,113,794.00	17,032,227.00	5,057,023.21	16,799,587.00	232,640.00	1.4%
Other Classified Salaries		2900	1,499,295.00	1,495,340.00	383,914.41	1,324,049.00	171,291.00	11.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>44,489,922.00</b>	<b>44,358,505.00</b>	<b>14,174,109.19</b>	<b>44,551,616.00</b>	<b>(193,111.00)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,752,107.00	14,925,423.00	4,523,161.30	14,881,043.00	44,380.00	0.3%
PERS		3201-3202	4,688,543.00	4,683,126.00	1,416,482.77	4,369,327.00	313,799.00	6.7%
OASDI/Medicare/Alternative		3301-3302	5,656,012.00	5,683,708.00	1,869,390.53	5,840,492.00	(156,784.00)	-2.8%
Health and Welfare Benefits		3401-3402	34,319,022.00	34,679,824.00	7,752,429.51	34,834,463.00	(154,639.00)	-0.4%
Unemployment Insurance		3501-3502	3,598,835.00	3,623,656.00	1,213,643.34	4,053,615.00	(429,959.00)	-11.9%
Workers' Compensation		3601-3602	3,547,601.00	3,642,915.00	1,226,434.32	3,799,741.00	(156,826.00)	-4.3%
OPEB, Allocated		3701-3702	14,712,959.00	14,339,363.00	2,066,187.20	14,228,161.00	111,202.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	154,277.00	163,134.00	0.00	210,072.00	(46,938.00)	-28.8%
Other Employee Benefits		3901-3902	793,509.00	137,277.00	36,733.91	152,603.00	(15,326.00)	-11.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>82,222,865.00</b>	<b>81,878,426.00</b>	<b>20,104,462.88</b>	<b>82,369,517.00</b>	<b>(491,091.00)</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	382,645.00	382,160.00	160,437.23	208,437.00	173,723.00	45.5%
Books and Other Reference Materials		4200	99.00	117,730.00	9,820.02	60,175.00	57,555.00	48.9%
Materials and Supplies		4300	6,127,886.00	6,441,117.00	1,734,151.28	5,784,303.00	656,814.00	10.2%
Noncapitalized Equipment		4400	819,960.00	1,016,852.00	226,723.11	838,496.00	178,356.00	17.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,330,590.00</b>	<b>7,957,859.00</b>	<b>2,131,131.64</b>	<b>6,891,411.00</b>	<b>1,066,448.00</b>	<b>13.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,824,760.00	1,787,084.00	573,542.75	1,626,899.00	160,185.00	9.0%
Travel and Conferences		5200	266,130.00	272,544.00	55,581.56	268,596.00	3,948.00	1.4%
Dues and Memberships		5300	101,013.00	111,013.00	105,692.40	111,342.00	(329.00)	-0.3%
Insurance		5400-5450	1,661,952.00	1,851,588.00	574,313.55	1,795,015.00	56,573.00	3.1%
Operations and Housekeeping Services		5500	16,184,414.00	16,256,201.00	5,958,993.41	15,716,588.00	539,613.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,424,078.00	3,508,764.00	973,835.78	3,477,365.00	31,399.00	0.9%
Transfers of Direct Costs		5710	99,960.00	154,287.00	221,679.87	415,645.00	(261,358.00)	-169.4%
Transfers of Direct Costs - Interfund		5750	(102,266.00)	(104,539.00)	(38,400.65)	(109,132.00)	4,593.00	-4.4%
Professional/Consulting Services and Operating Expenditures		5800	5,239,175.00	6,391,371.00	2,468,742.44	6,956,448.00	(565,077.00)	-8.8%
Communications		5900	716,222.00	725,825.00	241,850.95	657,476.00	68,349.00	9.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,395,438.00</b>	<b>30,954,138.00</b>	<b>11,135,832.06</b>	<b>30,916,242.00</b>	<b>37,896.00</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 (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	505.00	90,480.00	49,107.32	70,635.00	19,845.00	21.9%
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	99,464.00	166,825.00	70,288.90	138,373.00	28,452.00	17.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>99,969.00</b>	<b>257,305.00</b>	<b>119,396.22</b>	<b>209,008.00</b>	<b>48,297.00</b>	<b>18.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments, Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	664,823.00	664,823.00	221,607.00	664,823.00	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	544,498.00	544,498.00	0.00	478,058.00	66,440.00	12.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,209,321.00</b>	<b>1,209,321.00</b>	<b>221,607.00</b>	<b>1,142,881.00</b>	<b>66,440.00</b>	<b>5.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(9,176,646.00)	(9,730,224.00)	11,309.86	(8,875,863.00)	(854,361.00)	8.8%
Transfers of Indirect Costs - Interfund		7350	(1,722,109.00)	(1,758,550.00)	0.00	(1,733,081.00)	(25,469.00)	1.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(10,898,755.00)</b>	<b>(11,488,774.00)</b>	<b>11,309.86</b>	<b>(10,608,944.00)</b>	<b>(879,830.00)</b>	<b>7.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>335,324,185.00</b>	<b>338,802,458.00</b>	<b>102,094,479.68</b>	<b>339,247,613.00</b>	<b>(445,155.00)</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 (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	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>27,000.00</b>	<b>27,000.00</b>	<b>0.00</b>	<b>27,000.00</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	3,117,145.00	3,117,145.00	0.00	3,117,145.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>3,117,145.00</b>	<b>3,117,145.00</b>	<b>0.00</b>	<b>3,117,145.00</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	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	(48,499,224.00)	(47,145,198.00)	0.00	(49,673,037.00)	(2,527,839.00)	5.4%
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>(48,499,224.00)</b>	<b>(47,145,198.00)</b>	<b>0.00</b>	<b>(49,673,037.00)</b>	<b>(2,527,839.00)</b>	<b>5.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(51,589,369.00)</b>	<b>(50,235,343.00)</b>	<b>0.00</b>	<b>(52,763,182.00)</b>	<b>(2,527,839.00)</b>	<b>5.0%</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>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	11,508,081.00	13,212,653.00	0.00	13,212,653.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,576,463.00	124,645,242.00	21,892,601.47	109,269,184.00	(15,376,058.00)	-12.3%
3) Other State Revenue		8300-8599	81,235,224.00	84,704,943.00	22,234,766.97	81,887,912.00	(2,817,031.00)	-3.3%
4) Other Local Revenue		8600-8799	8,033,602.00	10,787,946.00	948,413.04	10,145,339.00	(642,607.00)	-6.0%
5) TOTAL, REVENUES			212,353,370.00	233,350,784.00	45,075,781.48	214,515,088.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	102,710,932.00	99,608,127.00	28,514,113.09	104,184,008.00	(4,575,881.00)	-4.6%
2) Classified Salaries		2000-2999	41,946,334.00	41,182,354.00	12,190,673.00	41,517,836.00	(335,482.00)	-0.8%
3) Employee Benefits		3000-3999	60,291,401.00	59,864,851.00	12,714,187.68	60,003,998.00	(139,147.00)	-0.2%
4) Books and Supplies		4000-4999	33,841,049.00	43,841,605.00	7,063,520.22	19,973,141.00	23,868,464.00	54.4%
5) Services and Other Operating Expenditures		5000-5999	25,495,579.00	30,790,150.00	11,798,691.33	27,490,560.00	3,299,590.00	10.7%
6) Capital Outlay		6000-6999	427,090.00	2,738,378.00	52,103.46	2,625,485.00	112,893.00	4.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	200,000.00	200,000.00	7,778.52	1,385,058.00	(1,185,058.00)	-592.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,176,646.00	9,730,224.00	388.15	8,875,863.00	854,361.00	8.8%
9) TOTAL, EXPENDITURES			274,089,031.00	287,955,689.00	72,341,455.45	266,055,949.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(61,735,661.00)	(54,604,905.00)	(27,265,673.97)	(51,540,861.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
b) Transfers Out		7600-7629	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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	48,499,224.00	47,145,198.00	0.00	49,673,037.00	2,527,839.00	5.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,499,224.00	47,145,198.00	0.00	49,673,037.00		

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>			(13,236,437.00)	(7,459,707.00)	(27,265,673.97)	(1,867,824.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,236,439.72	7,459,706.53		7,459,706.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,439.72	7,459,706.53		7,459,706.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,439.72	7,459,706.53		7,459,706.53		
2) Ending Balance, June 30 (E + F1e)			2.72	(0.47)		5,591,882.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.77	0.55		5,591,882.71		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.05)	(1.02)		(0.18)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	374,612.00	430,117.00	0.00	430,117.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	11,133,469.00	12,782,536.00	0.00	12,782,536.00	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>11,508,081.00</b>	<b>13,212,653.00</b>	<b>0.00</b>	<b>13,212,653.00</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	15,740,077.00	13,825,016.00	(3,632,352.16)	13,825,016.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,067,324.00	1,849,782.00	323,956.83	1,849,782.00	0.00	0.0%
Child Nutrition Programs		8220	596,280.00	1,136,100.00	27,551.70	1,136,100.00	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	1,787,150.00	0.00	0.00	(1,787,150.00)	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	89,319,285.00	99,505,214.00	24,667,735.76	86,614,057.00	(12,891,157.00)	-13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	835,611.00	835,611.00	(485,031.95)	835,611.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	4,017,886.00	5,706,369.00	990,741.29	5,008,618.00	(697,751.00)	-12.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>111,576,463.00</b>	<b>124,645,242.00</b>	<b>21,892,601.47</b>	<b>109,269,184.00</b>	<b>(15,376,058.00)</b>	<b>-12.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	242,808.00	242,808.00	29,035.00	245,636.00	2,828.00	1.2%
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	35,826,492.00	35,826,492.00	3,882,813.63	35,838,970.00	12,478.00	0.0%
Prior Years	6500	8319	0.00	0.00	(262,256.00)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	2,977,094.00	2,977,094.00	833,314.00	1,488,059.00	(1,489,035.00)	-50.0%
Economic Impact Aid	7090-7091	8311	21,240,307.00	21,240,307.00	4,248,061.00	21,240,307.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,074,590.00	1,074,590.00	300,794.00	537,132.00	(537,458.00)	-50.0%
All Other State Apportionments - Current Year	All Other	8311	1,101,078.00	1,101,078.00	130,700.00	1,098,773.00	(2,305.00)	-0.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,317,943.00	1,491,563.00	173,620.47	1,491,563.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	(25,190.91)	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	11,911,200.00	11,911,200.00	10,725,390.00	11,911,200.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,543,712.00	8,839,811.00	2,198,485.78	8,036,272.00	(803,539.00)	-9.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>81,235,224.00</b>	<b>84,704,943.00</b>	<b>22,234,766.97</b>	<b>81,887,912.00</b>	<b>(2,817,031.00)</b>	<b>-3.3%</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	195,516.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	700,000.00	700,000.00	41,006.42	660,163.00	(39,837.00)	-5.7%
Interagency Services	All Other	8677	2,331,152.00	2,456,428.00	32,124.84	2,189,345.00	(267,083.00)	-10.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,002,450.00	7,631,518.00	679,765.78	7,295,831.00	(335,687.00)	-4.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,033,602.00</b>	<b>10,787,946.00</b>	<b>948,413.04</b>	<b>10,145,339.00</b>	<b>(642,607.00)</b>	<b>-6.0%</b>
<b>TOTAL, REVENUES</b>			<b>212,353,370.00</b>	<b>233,350,784.00</b>	<b>45,075,781.48</b>	<b>214,515,088.00</b>	<b>(18,835,696.00)</b>	<b>-8.1%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	72,203,805.00	68,697,475.00	19,448,381.19	73,941,978.00	(5,244,503.00)	-7.6%
Certificated Pupil Support Salaries		1200	14,239,646.00	14,184,009.00	4,166,903.54	13,854,842.00	329,167.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	13,718,933.00	14,209,216.00	4,226,906.48	14,197,273.00	11,943.00	0.1%
Other Certificated Salaries		1900	2,548,548.00	2,517,427.00	671,921.88	2,189,915.00	327,512.00	13.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>102,710,932.00</b>	<b>99,608,127.00</b>	<b>28,514,113.09</b>	<b>104,184,008.00</b>	<b>(4,575,881.00)</b>	<b>-4.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	16,194,534.00	15,571,018.00	4,207,566.20	16,227,735.00	(656,717.00)	-4.2%
Classified Support Salaries		2200	18,987,630.00	18,876,615.00	5,941,943.33	19,085,935.00	(209,320.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,896,736.00	1,896,736.00	592,589.46	1,794,593.00	102,143.00	5.4%
Clerical, Technical and Office Salaries		2400	4,115,273.00	4,064,422.00	1,302,374.82	3,825,783.00	238,639.00	5.9%
Other Classified Salaries		2900	752,161.00	773,563.00	146,199.19	583,790.00	189,773.00	24.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>41,946,334.00</b>	<b>41,182,354.00</b>	<b>12,190,673.00</b>	<b>41,517,836.00</b>	<b>(335,482.00)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,157,897.00	8,221,636.00	2,303,779.82	7,751,995.00	469,641.00	5.7%
PERS		3201-3202	4,028,924.00	3,948,177.00	1,106,325.82	3,554,408.00	393,769.00	10.0%
OASDI/Medicare/Alternative		3301-3302	4,403,828.00	4,382,437.00	1,396,264.31	4,292,212.00	90,225.00	2.1%
Health and Welfare Benefits		3401-3402	23,097,836.00	22,873,499.00	5,053,966.93	23,509,597.00	(636,098.00)	-2.8%
Unemployment Insurance		3501-3502	1,604,114.00	1,631,619.00	725,642.11	2,221,436.00	(589,817.00)	-36.1%
Workers' Compensation		3601-3602	2,266,981.00	2,189,484.00	730,686.02	2,247,960.00	(58,476.00)	-2.7%
OPEB, Allocated		3701-3702	9,963,611.00	9,861,062.00	1,344,838.51	9,602,512.00	258,550.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	425,285.00	416,155.00	0.00	497,113.00	(80,958.00)	-19.5%
Other Employee Benefits		3901-3902	6,342,925.00	6,340,782.00	52,684.16	6,326,765.00	14,017.00	0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>60,291,401.00</b>	<b>59,864,851.00</b>	<b>12,714,187.68</b>	<b>60,003,998.00</b>	<b>(139,147.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	24,509.00	24,509.00	969,272.55	960,498.00	(935,989.00)	-3819.0%
Books and Other Reference Materials		4200	1,405,223.00	2,023,346.00	1,109,308.77	1,528,870.00	494,476.00	24.4%
Materials and Supplies		4300	29,778,233.00	38,495,243.00	4,659,778.65	15,706,353.00	22,788,890.00	59.2%
Noncapitalized Equipment		4400	2,059,132.00	2,204,948.00	190,261.25	683,861.00	1,521,087.00	69.0%
Food		4700	573,952.00	1,093,559.00	134,899.00	1,093,559.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,841,049.00</b>	<b>43,841,605.00</b>	<b>7,063,520.22</b>	<b>19,973,141.00</b>	<b>23,868,464.00</b>	<b>54.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	16,317,975.00	18,825,868.00	1,101,642.42	17,647,018.00	1,178,850.00	6.3%
Travel and Conferences		5200	798,179.00	1,223,826.00	336,079.99	589,260.00	634,566.00	51.9%
Dues and Memberships		5300	13,627.00	6,000.00	600.00	600.00	5,400.00	90.0%
Insurance		5400-5450	1,062,228.00	1,064,851.00	344,507.71	1,457,220.00	(392,369.00)	-36.8%
Operations and Housekeeping Services		5500	71,392.00	71,392.00	18,513.67	80,525.00	(9,133.00)	-12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,132,509.00	3,171,586.00	676,786.04	3,229,645.00	(58,059.00)	-1.8%
Transfers of Direct Costs		5710	(99,960.00)	(966,615.00)	(252,686.27)	(415,645.00)	(550,970.00)	57.0%
Transfers of Direct Costs - Interfund		5750	(4,154,840.00)	(4,154,565.00)	(1,336,911.76)	(4,076,057.00)	(78,508.00)	1.9%
Professional/Consulting Services and Operating Expenditures		5800	8,309,173.00	11,503,261.00	10,903,344.80	8,794,976.00	2,708,285.00	23.5%
Communications		5900	45,296.00	44,546.00	6,814.73	183,018.00	(138,472.00)	-310.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,495,579.00</b>	<b>30,790,150.00</b>	<b>11,798,691.33</b>	<b>27,490,560.00</b>	<b>3,299,590.00</b>	<b>10.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,471.00	182,471.00	21,667.97	155,138.00	27,333.00	15.0%
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	305,528.00	309,528.00	4,884.25	222,939.00	86,589.00	28.0%
Equipment Replacement		6500	60,091.00	2,246,379.00	25,551.24	2,247,408.00	(1,029.00)	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>427,090.00</b>	<b>2,738,378.00</b>	<b>52,103.46</b>	<b>2,625,485.00</b>	<b>112,893.00</b>	<b>4.1%</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	(483.00)	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	200,000.00	200,000.00	8,261.52	785,058.00	(585,058.00)	-292.5%
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	600,000.00	(600,000.00)	New
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>7,778.52</b>	<b>1,385,058.00</b>	<b>(1,185,058.00)</b>	<b>-592.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	9,176,646.00	9,730,224.00	388.15	8,875,863.00	854,361.00	8.8%
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>9,176,646.00</b>	<b>9,730,224.00</b>	<b>388.15</b>	<b>8,875,863.00</b>	<b>854,361.00</b>	<b>8.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>274,089,031.00</b>	<b>287,955,689.00</b>	<b>72,341,455.45</b>	<b>266,055,949.00</b>	<b>21,899,740.00</b>	<b>7.6%</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	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.00</b>	<b>3,356,409.00</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	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.00</b>	<b>3,356,409.00</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	48,499,224.00	47,145,198.00	0.00	49,673,037.00	2,527,839.00	5.4%
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>48,499,224.00</b>	<b>47,145,198.00</b>	<b>0.00</b>	<b>49,673,037.00</b>	<b>2,527,839.00</b>	<b>5.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>48,499,224.00</b>	<b>47,145,198.00</b>	<b>0.00</b>	<b>49,673,037.00</b>	<b>(2,527,839.00)</b>	<b>5.4%</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	312,477,653.00	359,856,487.00	37,069,749.41	342,721,430.00	(17,135,057.00)	-4.8%
2) Federal Revenue		8100-8299	111,651,463.00	124,720,242.00	21,892,601.47	109,344,184.00	(15,376,058.00)	-12.3%
3) Other State Revenue		8300-8599	147,392,674.00	152,121,021.00	34,616,437.87	150,813,416.00	(1,307,605.00)	-0.9%
4) Other Local Revenue		8600-8799	12,724,770.00	15,335,841.00	2,672,405.72	14,463,960.00	(871,881.00)	-5.7%
5) TOTAL, REVENUES			584,246,560.00	652,033,591.00	96,251,194.47	617,342,990.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	284,185,767.00	283,283,805.00	82,710,743.92	287,959,890.00	(4,676,085.00)	-1.7%
2) Classified Salaries		2000-2999	86,436,256.00	85,540,859.00	26,364,782.19	86,069,452.00	(528,593.00)	-0.6%
3) Employee Benefits		3000-3999	142,514,266.00	141,743,277.00	32,818,650.56	142,373,515.00	(630,238.00)	-0.4%
4) Books and Supplies		4000-4999	41,171,639.00	51,799,464.00	9,194,651.86	26,864,552.00	24,934,912.00	48.1%
5) Services and Other Operating Expenditures		5000-5999	54,891,017.00	61,744,288.00	22,934,523.39	58,406,802.00	3,337,486.00	5.4%
6) Capital Outlay		6000-6999	527,059.00	2,995,683.00	171,499.68	2,834,493.00	161,190.00	5.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,409,321.00	1,409,321.00	229,385.52	2,527,939.00	(1,118,618.00)	-79.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,722,109.00)	(1,758,550.00)	11,698.01	(1,733,081.00)	(25,469.00)	1.4%
9) TOTAL, EXPENDITURES			609,413,216.00	626,758,147.00	174,435,935.13	605,303,562.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(25,166,656.00)	25,275,444.00	(78,184,740.66)	12,039,428.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,383,409.00	3,383,409.00	0.00	3,383,409.00	0.00	0.0%
b) Transfers Out		7600-7629	6,473,554.00	6,473,554.00	0.00	6,473,554.00	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			(3,090,145.00)	(3,090,145.00)	0.00	(3,090,145.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,256,801.00)	22,185,299.00	(78,184,740.66)	8,949,283.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,927,905.20	64,832,594.23		64,832,594.23	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)			61,927,905.20	64,832,594.23		64,832,594.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,927,905.20	64,832,594.23		64,832,594.23		
2) Ending Balance, June 30 (E + F1e)			33,671,104.20	87,017,893.23		73,781,877.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	96,096.00	96,095.70		85,403.44		
Stores		9712	3,222,347.00	2,264,416.00		2,264,417.00		
Prepaid Expenditures		9713	195,343.00	48,589.00		48,589.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	2.77	0.55		5,591,882.71		
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	22,000,000.00		18,379,704.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	30,157,315.48	62,608,793.00		47,411,881.26		
Unassigned/Unappropriated Amount			(0.05)	(1.02)		(0.18)		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	269,212,601.00	316,591,435.00	36,717,838.26	299,580,849.00	(17,010,586.00)	-5.4%
Charter Schools General Purpose Entitlement - State Aid		8015	1,079,416.00	1,079,416.00	370,217.00	954,945.00	(124,471.00)	-11.5%
State Aid - Prior Years		8019	0.00	0.00	116,176.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	775,600.00	775,600.00	0.00	775,600.00	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	290,192.00	290,192.00	0.00	290,192.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	47,342,998.00	47,342,998.00	0.00	47,342,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,748,444.00	2,748,444.00	0.00	2,748,444.00	0.00	0.0%
Prior Years' Taxes		8043	208,059.00	208,059.00	0.00	208,059.00	0.00	0.0%
Supplemental Taxes		8044	778,276.00	778,276.00	145,628.28	778,276.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,482,554.00)	(8,482,554.00)	0.00	(8,482,554.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	266,403.00	266,403.00	159,087.62	266,403.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	6,245.06	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>314,219,435.00</b>	<b>361,598,269.00</b>	<b>37,515,192.22</b>	<b>344,463,212.00</b>	<b>(17,135,057.00)</b>	<b>-4.7%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(11,508,081.00)	(13,212,653.00)	0.00	(13,212,653.00)	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	374,612.00	430,117.00	0.00	430,117.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	11,133,469.00	12,782,536.00	0.00	12,782,536.00	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	639,470.00	639,470.00	0.00	639,470.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,381,252.00)	(2,381,252.00)	(445,442.81)	(2,381,252.00)	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>312,477,653.00</b>	<b>359,856,487.00</b>	<b>37,069,749.41</b>	<b>342,721,430.00</b>	<b>(17,135,057.00)</b>	<b>-4.8%</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	15,740,077.00	13,825,016.00	(3,632,352.16)	13,825,016.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,067,324.00	1,849,782.00	323,956.83	1,849,782.00	0.00	0.0%
Child Nutrition Programs		8220	596,280.00	1,136,100.00	27,551.70	1,136,100.00	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	1,787,150.00	0.00	0.00	(1,787,150.00)	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	89,319,285.00	99,505,214.00	24,667,735.76	86,614,057.00	(12,891,157.00)	-13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	835,611.00	835,611.00	(485,031.95)	835,611.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	4,092,886.00	5,781,369.00	990,741.29	5,083,618.00	(697,751.00)	-12.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>111,651,463.00</b>	<b>124,720,242.00</b>	<b>21,892,601.47</b>	<b>109,344,184.00</b>	<b>(15,376,058.00)</b>	<b>-12.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	242,808.00	242,808.00	29,035.00	245,636.00	2,828.00	1.2%
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	35,826,492.00	35,826,492.00	3,882,813.63	35,838,970.00	12,478.00	0.0%
Prior Years	6500	8319	0.00	0.00	(262,256.00)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	2,977,094.00	2,977,094.00	833,314.00	1,488,059.00	(1,489,035.00)	-50.0%
Economic Impact Aid	7090-7091	8311	21,240,307.00	21,240,307.00	4,248,061.00	21,240,307.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,074,590.00	1,074,590.00	300,794.00	537,132.00	(537,458.00)	-50.0%
All Other State Apportionments - Current Year	All Other	8311	1,101,078.00	1,101,078.00	130,700.00	1,098,773.00	(2,305.00)	-0.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	523,028.00	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	13,255,767.00	13,255,767.00	4,486,151.00	13,708,800.00	453,033.00	3.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	970,139.00	970,139.00	970,139.00	New
Lottery - Unrestricted and Instructional Mater		8560	9,677,464.00	9,993,696.00	316,232.29	9,993,696.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	(25,190.91)	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	11,911,200.00	11,911,200.00	10,725,390.00	11,911,200.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,085,874.00	54,497,989.00	8,458,226.86	53,780,704.00	(717,285.00)	-1.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>147,392,674.00</b>	<b>152,121,021.00</b>	<b>34,616,437.87</b>	<b>150,813,416.00</b>	<b>(1,307,605.00)</b>	<b>-0.9%</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	403,836.26	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	37,140.00	37,140.00	12,149.94	36,450.00	(690.00)	-1.9%
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	368,061.00	368,061.00	161,932.85	368,061.00	0.00	0.0%
Interest		8660	800,000.00	600,000.00	21,649.31	350,000.00	(250,000.00)	-41.7%
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	700,000.00	700,000.00	41,006.42	660,163.00	(39,837.00)	-5.7%
Interagency Services	All Other	8677	2,331,152.00	2,456,428.00	32,124.84	2,189,345.00	(267,083.00)	-10.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	852,486.00	852,486.00	175,044.93	874,400.00	21,914.00	2.6%
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	7,635,931.00	10,321,726.00	1,824,661.17	9,985,541.00	(336,185.00)	-3.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,724,770.00</b>	<b>15,335,841.00</b>	<b>2,672,405.72</b>	<b>14,463,960.00</b>	<b>(871,881.00)</b>	<b>-5.7%</b>
<b>TOTAL, REVENUES</b>			<b>584,246,560.00</b>	<b>652,033,591.00</b>	<b>96,251,194.47</b>	<b>617,342,990.00</b>	<b>(34,690,601.00)</b>	<b>-5.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	231,346,662.00	230,064,357.00	66,534,182.34	235,731,323.00	(5,666,966.00)	-2.5%
Certificated Pupil Support Salaries		1200	17,389,019.00	17,333,382.00	5,077,006.70	16,881,344.00	452,038.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	32,735,359.00	33,202,460.00	10,188,560.10	32,991,412.00	211,048.00	0.6%
Other Certificated Salaries		1900	2,714,727.00	2,683,606.00	910,994.78	2,355,811.00	327,795.00	12.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>284,185,767.00</b>	<b>283,283,805.00</b>	<b>82,710,743.92</b>	<b>287,959,890.00</b>	<b>(4,676,085.00)</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,290,116.00	16,676,538.00	4,457,845.84	17,397,202.00	(720,664.00)	-4.3%
Classified Support Salaries		2200	39,325,811.00	39,159,821.00	12,847,001.61	39,935,437.00	(775,616.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	6,339,806.00	6,338,948.00	2,170,423.11	6,203,604.00	135,344.00	2.1%
Clerical, Technical and Office Salaries		2400	21,229,067.00	21,096,649.00	6,359,398.03	20,625,370.00	471,279.00	2.2%
Other Classified Salaries		2900	2,251,456.00	2,268,903.00	530,113.60	1,907,839.00	361,064.00	15.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>86,436,256.00</b>	<b>85,540,859.00</b>	<b>26,364,782.19</b>	<b>86,069,452.00</b>	<b>(528,593.00)</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,910,004.00	23,147,059.00	6,826,941.12	22,633,038.00	514,021.00	2.2%
PERS		3201-3202	8,717,467.00	8,631,303.00	2,522,808.59	7,923,735.00	707,568.00	8.2%
OASDI/Medicare/Alternative		3301-3302	10,059,840.00	10,066,145.00	3,265,654.84	10,132,704.00	(66,559.00)	-0.7%
Health and Welfare Benefits		3401-3402	57,416,858.00	57,553,323.00	12,806,396.44	58,344,060.00	(790,737.00)	-1.4%
Unemployment Insurance		3501-3502	5,202,949.00	5,255,275.00	1,939,285.45	6,275,051.00	(1,019,776.00)	-19.4%
Workers' Compensation		3601-3602	5,814,582.00	5,832,399.00	1,957,120.34	6,047,701.00	(215,302.00)	-3.7%
OPEB, Allocated		3701-3702	24,676,570.00	24,200,425.00	3,411,025.71	23,830,673.00	369,752.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	579,562.00	579,289.00	0.00	707,185.00	(127,896.00)	-22.1%
Other Employee Benefits		3901-3902	7,136,434.00	6,478,059.00	89,418.07	6,479,368.00	(1,309.00)	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>142,514,266.00</b>	<b>141,743,277.00</b>	<b>32,818,650.56</b>	<b>142,373,515.00</b>	<b>(630,238.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	407,154.00	406,669.00	1,129,709.78	1,168,935.00	(762,266.00)	-187.4%
Books and Other Reference Materials		4200	1,405,322.00	2,141,076.00	1,119,128.79	1,589,045.00	552,031.00	25.8%
Materials and Supplies		4300	35,906,119.00	44,936,360.00	6,393,929.93	21,490,656.00	23,445,704.00	52.2%
Noncapitalized Equipment		4400	2,879,092.00	3,221,800.00	416,984.36	1,522,357.00	1,699,443.00	52.7%
Food		4700	573,952.00	1,093,559.00	134,899.00	1,093,559.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,171,639.00</b>	<b>51,799,464.00</b>	<b>9,194,651.86</b>	<b>26,864,552.00</b>	<b>24,934,912.00</b>	<b>48.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,142,735.00	20,612,952.00	1,675,185.17	19,273,917.00	1,339,035.00	6.5%
Travel and Conferences		5200	1,064,309.00	1,496,370.00	391,661.55	857,856.00	638,514.00	42.7%
Dues and Memberships		5300	114,640.00	117,013.00	106,292.40	111,942.00	5,071.00	4.3%
Insurance		5400-5450	2,724,180.00	2,916,439.00	918,821.26	3,252,235.00	(335,796.00)	-11.5%
Operations and Housekeeping Services		5500	16,235,806.00	16,327,593.00	5,977,507.08	15,797,113.00	530,480.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,556,587.00	6,680,350.00	1,650,621.82	6,707,010.00	(26,660.00)	-0.4%
Transfers of Direct Costs		5710	0.00	(812,328.00)	(31,006.40)	0.00	(812,328.00)	100.0%
Transfers of Direct Costs - Interfund		5750	(4,257,106.00)	(4,259,104.00)	(1,375,312.41)	(4,185,189.00)	(73,915.00)	1.7%
Professional/Consulting Services and Operating Expenditures		5800	13,548,348.00	17,894,632.00	13,372,087.24	15,751,424.00	2,143,208.00	12.0%
Communications		5900	761,518.00	770,371.00	248,665.68	840,494.00	(70,123.00)	-9.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>54,891,017.00</b>	<b>61,744,288.00</b>	<b>22,934,523.39</b>	<b>58,406,802.00</b>	<b>3,337,486.00</b>	<b>5.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	61,976.00	272,951.00	70,775.29	225,773.00	47,178.00	17.3%
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	404,992.00	476,353.00	75,173.15	361,312.00	115,041.00	24.2%
Equipment Replacement		6500	60,091.00	2,246,379.00	25,551.24	2,247,408.00	(1,029.00)	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>527,059.00</b>	<b>2,995,683.00</b>	<b>171,499.68</b>	<b>2,834,493.00</b>	<b>161,190.00</b>	<b>5.4%</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	(483.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	8,261.52	785,058.00	(585,058.00)	-292.5%
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	600,000.00	(600,000.00)	New
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 Transfers	All Other	7221-7223	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	544,498.00	544,498.00	0.00	478,058.00	66,440.00	12.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,409,321.00</b>	<b>1,409,321.00</b>	<b>229,385.52</b>	<b>2,527,939.00</b>	<b>(1,118,618.00)</b>	<b>-79.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	11,698.01	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,722,109.00)	(1,758,550.00)	0.00	(1,733,081.00)	(25,469.00)	1.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,722,109.00)</b>	<b>(1,758,550.00)</b>	<b>11,698.01</b>	<b>(1,733,081.00)</b>	<b>(25,469.00)</b>	<b>1.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>609,413,216.00</b>	<b>626,758,147.00</b>	<b>174,435,935.13</b>	<b>605,303,562.00</b>	<b>21,454,585.00</b>	<b>3.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,383,409.00	3,383,409.00	0.00	3,383,409.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,383,409.00</b>	<b>3,383,409.00</b>	<b>0.00</b>	<b>3,383,409.00</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	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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	3,117,145.00	3,117,145.00	0.00	3,117,145.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,473,554.00</b>	<b>6,473,554.00</b>	<b>0.00</b>	<b>6,473,554.00</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	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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<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> <b>(a - b + c - d + e)</b>			<b>(3,090,145.00)</b>	<b>(3,090,145.00)</b>	<b>0.00</b>	<b>(3,090,145.00)</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,603,081.00	1,677,612.00	(279,009.48)	1,602,612.00	(75,000.00)	-4.5%
3) Other State Revenue		8300-8599	0.00	0.00	154,668.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	748,098.00	748,098.00	118,679.86	748,098.00	0.00	0.0%
5) TOTAL, REVENUES			2,351,179.00	2,425,710.00	(5,661.62)	2,350,710.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,724,079.00	1,597,079.00	840,319.90	1,554,774.00	42,305.00	2.6%
2) Classified Salaries		2000-2999	1,231,634.00	1,252,103.00	374,463.02	1,265,984.00	(13,881.00)	-1.1%
3) Employee Benefits		3000-3999	1,384,124.00	1,371,268.00	373,605.08	1,332,777.00	38,491.00	2.8%
4) Books and Supplies		4000-4999	934,604.00	973,160.00	109,341.23	633,468.00	339,692.00	34.9%
5) Services and Other Operating Expenditures		5000-5999	728,117.00	1,187,909.00	352,502.22	1,234,702.00	(46,793.00)	-3.9%
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	32,539.00	32,539.00	0.00	29,954.00	2,585.00	7.9%
9) TOTAL, EXPENDITURES			6,035,097.00	6,414,058.00	2,050,231.45	6,051,659.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,683,918.00)	(3,988,348.00)	(2,055,893.07)	(3,700,949.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,867,145.00	2,867,145.00	1,398,415.00	2,867,145.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,867,145.00	2,867,145.00	1,398,415.00	2,867,145.00		

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>			(816,773.00)	(1,121,203.00)	(657,478.07)	(833,804.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	966,772.75	1,271,202.68		1,271,202.68	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)			966,772.75	1,271,202.68		1,271,202.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,772.75	1,271,202.68		1,271,202.68		
2) Ending Balance, June 30 (E + F1e)			149,999.75	149,999.68		437,398.68		
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	149,999.75	149,999.68		437,398.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	799,986.00	799,986.00	(289,848.91)	799,986.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	803,095.00	877,626.00	10,839.43	802,626.00	(75,000.00)	-8.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,603,081.00</b>	<b>1,677,612.00</b>	<b>(279,009.48)</b>	<b>1,602,612.00</b>	<b>(75,000.00)</b>	<b>-4.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	154,668.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>154,668.00</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	3,982.00	3,982.00	131.89	3,982.00	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	197,659.00	197,659.00	88,895.40	197,659.00	0.00	0.0%
Interagency Services		8677	219,065.00	219,065.00	(80,632.55)	219,065.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	327,392.00	327,392.00	110,285.12	327,392.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>748,098.00</b>	<b>748,098.00</b>	<b>118,679.86</b>	<b>748,098.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>2,351,179.00</b>	<b>2,425,710.00</b>	<b>(5,661.62)</b>	<b>2,350,710.00</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	911,110.00	784,110.00	588,912.58	713,848.00	70,262.00	9.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	572,197.00	572,197.00	178,539.98	558,843.00	13,354.00	2.3%
Other Certificated Salaries		1900	240,772.00	240,772.00	72,867.34	282,083.00	(41,311.00)	-17.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,724,079.00</b>	<b>1,597,079.00</b>	<b>840,319.90</b>	<b>1,554,774.00</b>	<b>42,305.00</b>	<b>2.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	38.17	23,117.00	(23,117.00)	New
Classified Support Salaries		2200	428,554.00	429,554.00	128,286.42	421,258.00	8,296.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	778,080.00	797,549.00	233,927.32	796,609.00	940.00	0.1%
Other Classified Salaries		2900	25,000.00	25,000.00	12,209.11	25,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,231,634.00</b>	<b>1,252,103.00</b>	<b>374,463.02</b>	<b>1,265,984.00</b>	<b>(13,881.00)</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	191,768.00	186,224.00	64,033.89	146,890.00	39,334.00	21.1%
PERS		3201-3202	137,759.00	137,759.00	39,754.47	127,760.00	9,999.00	7.3%
OASDI/Medicare/Alternative		3301-3302	125,282.00	125,460.00	42,988.95	120,188.00	5,272.00	4.2%
Health and Welfare Benefits		3401-3402	559,877.00	559,536.00	143,727.78	595,579.00	(36,043.00)	-6.4%
Unemployment Insurance		3501-3502	49,799.00	49,799.00	21,381.56	51,521.00	(1,722.00)	-3.5%
Workers' Compensation		3601-3602	56,192.00	56,355.00	21,574.88	51,516.00	4,839.00	8.6%
OPEB, Allocated		3701-3702	239,949.00	232,637.00	38,068.56	218,426.00	14,211.00	6.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,640.00	15,640.00	0.00	14,201.00	1,439.00	9.2%
Other Employee Benefits		3901-3902	7,858.00	7,858.00	2,074.97	6,696.00	1,162.00	14.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,384,124.00</b>	<b>1,371,268.00</b>	<b>373,605.08</b>	<b>1,332,777.00</b>	<b>38,491.00</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	175,854.00	170,854.00	26,044.89	88,000.00	82,854.00	48.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	758,750.00	802,306.00	83,296.34	545,468.00	256,838.00	32.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>934,604.00</b>	<b>973,160.00</b>	<b>109,341.23</b>	<b>633,468.00</b>	<b>339,692.00</b>	<b>34.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	39,650.00	40,650.00	5,756.88	19,220.00	22,430.00	55.2%
Dues and Memberships		5300	5,000.00	5,000.00	1,006.00	2,000.00	3,000.00	60.0%
Insurance		5400-5450	26,322.00	26,398.00	10,117.56	24,377.00	2,021.00	7.7%
Operations and Housekeeping Services		5500	117,796.00	230,001.00	81,343.62	231,917.00	(1,916.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	120,000.00	18,853.21	120,266.00	(266.00)	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,500.00	52,031.00	36,985.39	53,264.00	(1,233.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	382,849.00	709,829.00	195,808.00	778,658.00	(68,829.00)	-9.7%
Communications		5900	6,000.00	4,000.00	2,631.56	6,000.00	(2,000.00)	-50.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>728,117.00</b>	<b>1,187,909.00</b>	<b>352,502.22</b>	<b>1,234,702.00</b>	<b>(46,793.00)</b>	<b>-3.9%</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>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	32,539.00	32,539.00	0.00	29,954.00	2,585.00	7.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>32,539.00</b>	<b>32,539.00</b>	<b>0.00</b>	<b>29,954.00</b>	<b>2,585.00</b>	<b>7.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,035,097.00</b>	<b>6,414,058.00</b>	<b>2,050,231.45</b>	<b>6,051,659.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	2,867,145.00	2,867,145.00	1,398,415.00	2,867,145.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,867,145.00</b>	<b>2,867,145.00</b>	<b>1,398,415.00</b>	<b>2,867,145.00</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>								
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%
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>2,867,145.00</b>	<b>2,867,145.00</b>	<b>1,398,415.00</b>	<b>2,867,145.00</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>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	355,821.00	285,425.00	(11,441.26)	285,425.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,371,678.00	7,411,111.00	(118,436.87)	7,211,740.00	(199,371.00)	-2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	11,535.04	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,727,499.00	7,696,536.00	(118,343.09)	7,497,165.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,951,551.00	2,951,551.00	973,128.80	3,071,598.00	(120,047.00)	-4.1%
2) Classified Salaries		2000-2999	1,426,972.00	1,426,972.00	454,197.65	1,531,381.00	(104,409.00)	-7.3%
3) Employee Benefits		3000-3999	1,539,938.00	1,539,938.00	387,651.72	1,575,297.00	(35,359.00)	-2.3%
4) Books and Supplies		4000-4999	273,543.00	1,228,713.00	62,456.16	366,411.00	862,302.00	70.2%
5) Services and Other Operating Expenditures		5000-5999	463,055.00	444,673.00	118,584.38	400,975.00	43,698.00	9.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	251,305.00	287,746.00	0.00	268,087.00	19,659.00	6.8%
9) TOTAL, EXPENDITURES			6,908,364.00	7,879,593.00	1,996,018.71	7,213,749.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(178,865.00)	(183,057.00)	(2,114,361.80)	283,416.00		
<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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(178,865.00)	(183,057.00)	(2,114,361.80)	283,416.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	178,864.86	183,056.55		183,056.55	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,864.86	183,056.55		183,056.55		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,864.86	183,056.55		183,056.55		
2) Ending Balance, June 30 (E + F1e)			(0.14)	(0.45)		466,472.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted						466,473.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	(0.14)	(0.45)		(0.45)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	161,061.00	161,061.00	50,949.98	161,061.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	194,760.00	124,364.00	(62,391.24)	124,364.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>355,821.00</b>	<b>285,425.00</b>	<b>(11,441.26)</b>	<b>285,425.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	10,343.00	10,343.00	2,922.73	10,343.00	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	6,361,335.00	7,400,768.00	(21,586.79)	7,201,397.00	(199,371.00)	-2.7%
All Other State Revenue	All Other	8590	0.00	0.00	(99,772.81)	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,371,678.00</b>	<b>7,411,111.00</b>	<b>(118,436.87)</b>	<b>7,211,740.00</b>	<b>(199,371.00)</b>	<b>-2.7%</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	0.00	0.00	497.51	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								
Child Development Parent Fees		8673	0.00	0.00	11,037.53	0.00	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>0.00</b>	<b>0.00</b>	<b>11,535.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>6,727,499.00</b>	<b>7,696,536.00</b>	<b>(118,343.09)</b>	<b>7,497,165.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,767,615.00	2,767,615.00	914,113.18	2,841,834.00	(74,219.00)	-2.7%
Certificated Pupil Support Salaries		1200	67,270.00	67,270.00	21,762.13	141,964.00	(74,694.00)	-111.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,458.00	71,458.00	37,378.36	87,800.00	(16,342.00)	-22.9%
Other Certificated Salaries		1900	45,208.00	45,208.00	(124.87)	0.00	45,208.00	100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,951,551.00</b>	<b>2,951,551.00</b>	<b>973,128.80</b>	<b>3,071,598.00</b>	<b>(120,047.00)</b>	<b>-4.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,242,585.00	1,242,585.00	387,781.22	1,321,796.00	(79,211.00)	-6.4%
Classified Support Salaries		2200	8,686.00	8,686.00	0.00	8,686.00	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	175,701.00	175,701.00	66,416.43	200,899.00	(25,198.00)	-14.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,426,972.00</b>	<b>1,426,972.00</b>	<b>454,197.65</b>	<b>1,531,381.00</b>	<b>(104,409.00)</b>	<b>-7.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	256,430.00	256,430.00	75,680.16	232,161.00	24,269.00	9.5%
PERS		3201-3202	18,559.00	18,559.00	12,504.21	40,285.00	(21,726.00)	-117.1%
OASDI/Medicare/Alternative		3301-3302	120,135.00	120,135.00	41,634.40	124,259.00	(4,124.00)	-3.4%
Health and Welfare Benefits		3401-3402	715,141.00	715,141.00	161,525.80	740,836.00	(25,695.00)	-3.6%
Unemployment Insurance		3501-3502	34,036.00	34,036.00	25,169.44	74,202.00	(40,166.00)	-118.0%
Workers' Compensation		3601-3602	74,698.00	74,698.00	25,183.91	73,862.00	836.00	1.1%
OPEB, Allocated		3701-3702	306,489.00	306,489.00	43,017.96	279,635.00	26,854.00	8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,015.00	3,015.00	0.00	0.00	3,015.00	100.0%
Other Employee Benefits		3901-3902	11,435.00	11,435.00	2,935.84	10,057.00	1,378.00	12.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,539,938.00</b>	<b>1,539,938.00</b>	<b>387,651.72</b>	<b>1,575,297.00</b>	<b>(35,359.00)</b>	<b>-2.3%</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	253,543.00	1,208,713.00	47,640.19	346,411.00	862,302.00	71.3%
Noncapitalized Equipment		4400	0.00	0.00	14,115.00	0.00	0.00	0.0%
Food		4700	20,000.00	20,000.00	700.97	20,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>273,543.00</b>	<b>1,228,713.00</b>	<b>62,456.16</b>	<b>366,411.00</b>	<b>862,302.00</b>	<b>70.2%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,650.00	3,650.00	1,098.03	4,208.00	(558.00)	-15.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	34,995.00	34,995.00	11,740.79	34,534.00	461.00	1.3%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	28,300.00	5,778.42	28,866.00	(566.00)	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	393,260.00	370,842.00	99,199.03	332,631.00	38,211.00	10.3%
Professional/Consulting Services and Operating Expenditures		5800	1,950.00	2,686.00	736.00	736.00	1,950.00	72.6%
Communications		5900	2,200.00	2,200.00	32.11	0.00	2,200.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>463,055.00</b>	<b>444,673.00</b>	<b>118,584.38</b>	<b>400,975.00</b>	<b>43,698.00</b>	<b>9.8%</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>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	251,305.00	287,746.00	0.00	268,087.00	19,659.00	6.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>251,305.00</b>	<b>287,746.00</b>	<b>0.00</b>	<b>268,087.00</b>	<b>19,659.00</b>	<b>6.8%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,908,364.00</b>	<b>7,879,593.00</b>	<b>1,996,018.71</b>	<b>7,213,749.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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			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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	931.02	10,000.00	0.00	0.0%
5) TOTAL REVENUES			10,000.00	10,000.00	931.02	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	265,815.00	574,947.00	143,657.86	574,947.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,338,412.00	5,964,154.00	2,780,773.39	5,964,154.00	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			7,604,227.00	6,539,101.00	2,924,431.25	6,539,101.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,594,227.00)	(6,529,101.00)	(2,923,500.23)	(6,529,101.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.00	3,356,409.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,237,818.00)	(3,172,692.00)	(2,923,500.23)	(3,172,692.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,237,817.72	3,172,692.43		3,172,692.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,237,817.72	3,172,692.43		3,172,692.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,237,817.72	3,172,692.43		3,172,692.43		
2) Ending Balance, June 30 (E + F1e)			(0.28)	0.43		0.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.43		0.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.28)	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
Interest		8660	10,000.00	10,000.00	931.02	10,000.00	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>10,000.00</b>	<b>10,000.00</b>	<b>931.02</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>931.02</b>	<b>10,000.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	265,815.00	574,947.00	143,657.86	574,947.00	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>			265,815.00	574,947.00	143,657.86	574,947.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,630,647.00	4,167,811.00	2,647,880.08	4,167,811.00	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	1,707,765.00	1,796,343.00	132,893.31	1,796,343.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			7,338,412.00	5,964,154.00	2,780,773.39	5,964,154.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			7,604,227.00	6,539,101.00	2,924,431.25	6,539,101.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.00</b>	<b>3,356,409.00</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>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.00</b>	<b>3,356,409.00</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>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	423,548.00	423,548.00	2,072.92	423,548.00	0.00	0.0%
5) TOTAL, REVENUES			423,548.00	423,548.00	2,072.92	423,548.00		
<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	79,006,931.00	0.00	79,006,931.00	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	79,006,931.00	0.00	79,006,931.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			423,548.00	(78,583,383.00)	2,072.92	(78,583,383.00)		
<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	57,440,247.00	57,440,247.00	0.00	57,440,247.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	119,800,000.00	135,567,178.00	94,675,914.90	135,567,178.00	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			62,359,753.00	78,126,931.00	94,675,914.90	78,126,931.00		



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>			62,783,301.00	(456,452.00)	94,677,967.82	(456,452.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,534,786.69	3,039,736.19		3,039,736.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,786.69	3,039,736.19		3,039,736.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,786.69	3,039,736.19		3,039,736.19		
2) Ending Balance, June 30 (E + F1e)			65,318,087.69	2,583,284.19		2,583,284.19		
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								
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	65,318,087.69	2,583,284.19		2,583,284.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	423,548.00	423,548.00	2,072.92	423,548.00	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>423,548.00</b>	<b>423,548.00</b>	<b>2,072.92</b>	<b>423,548.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>423,548.00</b>	<b>423,548.00</b>	<b>2,072.92</b>	<b>423,548.00</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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	79,006,931.00	0.00	79,006,931.00	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>79,006,931.00</b>	<b>0.00</b>	<b>79,006,931.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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>0.00</b>	<b>79,006,931.00</b>	<b>0.00</b>	<b>79,006,931.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			<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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	57,440,247.00	57,440,247.00	0.00	57,440,247.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>57,440,247.00</b>	<b>57,440,247.00</b>	<b>0.00</b>	<b>57,440,247.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	119,800,000.00	135,567,178.00	94,675,914.90	135,567,178.00	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>			<b>119,800,000.00</b>	<b>135,567,178.00</b>	<b>94,675,914.90</b>	<b>135,567,178.00</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 (a - b + c - d + e)</b>			<b>62,359,753.00</b>	<b>78,126,931.00</b>	<b>94,675,914.90</b>	<b>78,126,931.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,331,177.00	1,331,177.00	386,198.97	1,331,177.00	0.00	0.0%
5) TOTAL, REVENUES			1,331,177.00	1,331,177.00	386,198.97	1,331,177.00		
<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	1,156.00	1,156.00	0.00	1,156.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	645,267.00	641,267.00	(1,936.97)	641,267.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,642,420.00	12,646,420.00	2,903,033.89	12,646,420.00	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			13,288,843.00	13,289,843.00	2,901,096.92	13,288,843.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,957,666.00)	(11,957,666.00)	(2,514,897.95)	(11,957,666.00)		
<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	27,000.00	27,000.00	0.00	27,000.00	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			(27,000.00)	(27,000.00)	0.00	(27,000.00)		

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>			(11,984,666.00)	(11,984,666.00)	(2,514,897.95)	(11,984,666.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,984,665.13	12,669,587.76		12,669,587.76	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)			11,984,665.13	12,669,587.76		12,669,587.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,984,665.13	12,669,587.76		12,669,587.76		
2) Ending Balance, June 30 (E + F1e)			(0.87)	684,921.76		684,921.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	684,921.76		684,921.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.87)	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	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	131,177.00	131,177.00	5,183.22	131,177.00	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	1,200,000.00	1,200,000.00	381,015.75	1,200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,331,177.00</b>	<b>1,331,177.00</b>	<b>386,198.97</b>	<b>1,331,177.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,331,177.00</b>	<b>1,331,177.00</b>	<b>386,198.97</b>	<b>1,331,177.00</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	1,156.00	1,156.00	0.00	1,156.00	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>1,156.00</b>	<b>1,156.00</b>	<b>0.00</b>	<b>1,156.00</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	171.00	171.00	0.00	171.00	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	599,499.00	595,499.00	2,248.03	595,499.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,597.00	45,597.00	(4,185.00)	45,597.00	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>645,267.00</b>	<b>641,267.00</b>	<b>(1,936.97)</b>	<b>641,267.00</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	1,063,835.00	10,063,835.00	2,649,475.16	10,063,835.00	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	11,578,585.00	2,582,585.00	253,558.73	2,582,585.00	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>12,642,420.00</b>	<b>12,646,420.00</b>	<b>2,903,033.89</b>	<b>12,646,420.00</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	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>13,288,843.00</b>	<b>13,288,843.00</b>	<b>2,901,096.92</b>	<b>13,288,843.00</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>			<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	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>27,000.00</b>	<b>27,000.00</b>	<b>0.00</b>	<b>27,000.00</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		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 (a - b + c - d + e)</b>			<b>(27,000.00)</b>	<b>(27,000.00)</b>	<b>0.00</b>	<b>(27,000.00)</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>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	0.00	0.00	323.44	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	323.44	0.00		
<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>			0.00	0.00	323.44	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2011-12 First Interim  
State School Building Lease-Purchase Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	323.44	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		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		

2011-12 First Interim  
State School Building Lease-Purchase Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	323.44	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%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	323.44	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	323.44	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>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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2011-12 First Interim  
State School Building Lease-Purchase Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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								
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>		



2011-12 First Interim  
State School Building Lease-Purchase Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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/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 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%
<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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	3,467.25	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,467.25	0.00		
<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	545,592.00	571,548.00	30,454.83	571,548.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,813,364.00	3,844,750.00	2,542,831.76	3,844,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	54,641,044.00	54,383,702.00	1,209,074.92	54,383,702.00	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			58,800,000.00	58,800,000.00	3,782,361.51	58,800,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,800,000.00)	(58,800,000.00)	(3,778,894.26)	(58,800,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	62,083,838.00	62,083,838.00	0.00	62,083,838.00	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			62,083,838.00	62,083,838.00	0.00	62,083,838.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,283,838.00	3,283,838.00	(3,778,894.26)	3,283,838.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15,204,688.37	7,222,367.91		7,222,367.91	0.00	-0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,204,688.37	7,222,367.91		7,222,367.91		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,204,688.37	7,222,367.91		7,222,367.91		
2) Ending Balance, June 30 (E + F1e)			18,488,526.37	10,506,205.91		10,506,205.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	18,488,526.37	10,506,205.91		10,506,205.91		
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>								
Other Federal Revenue (incl. ARRA)		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	0.00	0.00	3,466.25	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	1.00	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>0.00</b>	<b>0.00</b>	<b>3,467.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>3,467.25</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>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	545,592.00	571,548.00	30,454.83	571,548.00	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>545,592.00</b>	<b>571,548.00</b>	<b>30,454.83</b>	<b>571,548.00</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	1,900,629.00	2,052,139.00	1,350,695.66	2,052,139.00	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	1,116,532.00	1,092,408.00	999,142.69	1,092,408.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	596,203.00	700,203.00	192,993.41	700,203.00	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>3,613,364.00</b>	<b>3,844,750.00</b>	<b>2,542,831.76</b>	<b>3,844,750.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	1,222,435.00	5,613,445.00	813,028.21	5,613,445.00	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	49,818,486.00	38,312,301.00	80,395.70	38,312,301.00	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	3,600,123.00	10,457,956.00	315,653.01	10,457,956.00	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>54,641,044.00</b>	<b>54,383,702.00</b>	<b>1,209,074.92</b>	<b>54,383,702.00</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								
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>58,800,000.00</b>	<b>58,800,000.00</b>	<b>3,782,361.51</b>	<b>58,800,000.00</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>								
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	62,083,838.00	62,083,838.00	0.00	62,083,838.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>62,083,838.00</b>	<b>62,083,838.00</b>	<b>0.00</b>	<b>62,083,838.00</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		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			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>62,083,838.00</b>	<b>62,083,838.00</b>	<b>0.00</b>	<b>62,083,838.00</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>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	155,866.00	155,866.00	158,722.50	155,866.00	0.00	0.0%
5) TOTAL, REVENUES			155,866.00	155,866.00	158,722.50	155,866.00		
<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	243,765.59	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	81,957.04	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	4,841.68	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	330,564.31	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			155,866.00	155,866.00	(171,841.81)	155,866.00		
<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	9,766,132.00	9,766,132.00	0.00	9,766,132.00	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			(9,766,132.00)	(9,766,132.00)	0.00	(9,766,132.00)		



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</b>								
<b>BALANCE (C + D4)</b>			(9,610,266.00)	(9,610,266.00)	(171,841.81)	(9,610,266.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	12,348,202.74	10,388,564.71		10,388,564.71	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			12,348,202.74	10,388,564.71		10,388,564.71		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			12,348,202.74	10,388,564.71		10,388,564.71		
2) Ending Balance, June 30 (E + F1e)								
			2,737,936.74	778,298.71		778,298.71		
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								
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	2,737,936.74	778,298.71		778,298.71		
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 (incl. ARRA)		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>								
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>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	149,565.00	149,565.00	4,849.16	149,565.00	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	6,301.00	6,301.00	153,873.34	6,301.00	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>155,866.00</b>	<b>155,866.00</b>	<b>158,722.50</b>	<b>155,866.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>155,866.00</b>	<b>155,866.00</b>	<b>158,722.50</b>	<b>155,866.00</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	200,073.64	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	12,231.73	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	31,460.22	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>243,765.59</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	26,168.24	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	18,033.22	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	23,548.98	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	3,874.89	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	3,889.37	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	6,259.98	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	182.36	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>81,957.04</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	1,821.68	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,020.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>4,841.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2011-12 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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								
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>330,564.31</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>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,766,132.00	9,766,132.00	0.00	9,766,132.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>9,766,132.00</b>	<b>9,766,132.00</b>	<b>0.00</b>	<b>9,766,132.00</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		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 (a - b + c - d + e)</b>			<b>(9,766,132.00)</b>	<b>(9,766,132.00)</b>	<b>0.00</b>	<b>(9,766,132.00)</b>		

2011-12 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	315,053.00	315,053.00	0.00	315,053.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,880,449.00	24,880,449.00	218.54	24,880,449.00	0.00	0.0%
5) TOTAL REVENUES			25,195,502.00	25,195,502.00	218.54	25,195,502.00		
<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	26,501,562.00	26,501,562.00	0.00	26,501,562.00	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			26,501,562.00	26,501,562.00	0.00	26,501,562.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,306,060.00)	(1,306,060.00)	218.54	(1,306,060.00)		
<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>			(1,306,060.00)	(1,306,060.00)	218.54	(1,306,060.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,093,324.95	15,539,842.36		15,539,842.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,093,324.95	15,539,842.36		15,539,842.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,093,324.95	15,539,842.36		15,539,842.36		
2) Ending Balance, June 30 (E + F1e)			12,787,264.95	14,233,782.36		14,233,782.36		
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								
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	12,787,264.95	14,233,782.36		14,233,782.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2011-12 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<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	315,053.00	315,053.00	0.00	315,053.00	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>315,053.00</b>	<b>315,053.00</b>	<b>0.00</b>	<b>315,053.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	24,470,889.00	24,470,889.00	0.00	24,470,889.00	0.00	0.0%
Unsecured Roll		8612	164,160.00	164,160.00	0.00	164,160.00	0.00	0.0%
Prior Years' Taxes		8613	149,345.00	149,345.00	0.00	149,345.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	(5,541.12)	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%
Interest		8660	96,055.00	96,055.00	5,759.66	96,055.00	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>24,880,449.00</b>	<b>24,880,449.00</b>	<b>218.54</b>	<b>24,880,449.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>25,195,502.00</b>	<b>25,195,502.00</b>	<b>218.54</b>	<b>25,195,502.00</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	14,690.00	14,690.00	0.00	14,690.00	0.00	0.0%
Debt Service - Interest								
		7438	14,370,879.00	14,370,879.00	0.00	14,370,879.00	0.00	0.0%
Other Debt Service - Principal								
		7439	12,115,993.00	12,115,993.00	0.00	12,115,993.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>26,501,562.00</b>	<b>26,501,562.00</b>	<b>0.00</b>	<b>26,501,562.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,501,562.00</b>	<b>26,501,562.00</b>	<b>0.00</b>	<b>26,501,562.00</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>			<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: 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>			<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%
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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	3,131.87	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	3,131.87	0.00		
<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>			0.00	0.00	3,131.87	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,266,132.00	1,266,132.00	1,266,132.00	1,266,132.00	0.00	0.0%
b) Transfers Out		7600-7629	1,266,132.00	1,266,132.00	0.00	1,266,132.00	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	1,266,132.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,269,263.87	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.25	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.25	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.25	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.25	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.25	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 (incl. ARRA)		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	(1,043.66)	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%
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	4,175.53	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>3,131.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>3,131.87</b>	<b>0.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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	1,266,132.00	1,266,132.00	1,266,132.00	1,266,132.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,266,132.00	1,266,132.00	1,266,132.00	1,266,132.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	1,266,132.00	1,266,132.00	0.00	1,266,132.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,266,132.00	1,266,132.00	0.00	1,266,132.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	1,266,132.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	190,495.00	190,495.00	0.01	190,495.00	0.00	0.0%
5) TOTAL REVENUES			190,495.00	190,495.00	0.01	190,495.00		
<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	8,924,248.00	8,924,248.00	0.00	8,924,248.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,924,248.00	8,924,248.00	0.00	8,924,248.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,733,753.00)	(8,733,753.00)	0.01	(8,733,753.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,266,132.00	1,266,132.00	70,390.00	1,266,132.00	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			1,266,132.00	1,266,132.00	70,390.00	1,266,132.00		

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</b>								
<b>BALANCE (C + D4)</b>			(7,467,621.00)	(7,467,621.00)	70,390.01	(7,467,621.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	7,467,621.79	7,467,621.00	7,467,621.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				7,467,621.79	7,467,621.00	7,467,621.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				7,467,621.79	7,467,621.00	7,467,621.00		
2) Ending Balance, June 30 (E + F1e)				0.79	0.00	0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.79	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>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	190,495.00	190,495.00	0.01	190,495.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			190,495.00	190,495.00	0.01	190,495.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			190,495.00	190,495.00	0.01	190,495.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	379,942.00	379,942.00	0.00	379,942.00	0.00	0.0%
Other Debt Service - Principal		7439	8,544,306.00	8,544,306.00	0.00	8,544,306.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			8,924,248.00	8,924,248.00	0.00	8,924,248.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,924,248.00	8,924,248.00	0.00	8,924,248.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,266,132.00	1,266,132.00	70,390.00	1,266,132.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,266,132.00	1,266,132.00	70,390.00	1,266,132.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			1,266,132.00	1,266,132.00	70,390.00	1,266,132.00		



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	32,105,200.00	32,105,200.00	5,317,058.80	32,105,200.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,490,601.00	2,490,601.00	441,851.53	2,490,601.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,099,144.00	2,099,144.00	1,750,142.50	2,099,144.00	0.00	0.0%
5) TOTAL REVENUES			36,694,945.00	36,694,945.00	7,509,052.83	36,694,945.00		
<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	11,237,893.00	11,237,893.00	2,623,049.88	9,845,539.00	1,392,354.00	12.4%
3) Employee Benefits		3000-3999	6,815,352.00	6,815,352.00	1,434,765.43	6,167,547.00	647,805.00	9.5%
4) Books and Supplies		4000-4999	15,689,607.00	16,889,607.00	5,475,247.08	18,149,270.00	(1,259,663.00)	-7.5%
5) Services and Other Operating Expenses		5000-5999	3,230,538.00	3,230,538.00	335,327.01	2,728,130.00	502,408.00	15.6%
6) Depreciation		6000-6999	371,921.00	371,921.00	0.00	371,921.00	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	1,438,265.00	1,484,945.00	0.00	1,435,040.00	49,905.00	3.4%
9) TOTAL EXPENSES			38,783,576.00	40,030,256.00	9,868,389.40	38,697,447.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,088,631.00)	(3,335,311.00)	(2,359,336.57)	(2,002,502.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(2,088,631.00)	(3,335,311.00)	(2,359,336.57)	(2,002,502.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	18,357,335.19	16,619,661.76		16,619,661.76	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)			18,357,335.19	16,619,661.76		16,619,661.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,357,335.19	16,619,661.76		16,619,661.76		
2) Ending Net Assets, June 30 (E + F1e)			16,268,704.19	13,284,350.76		14,617,159.76		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	16,268,704.19	13,284,350.76		14,617,159.76		

2011-12 First Interim  
Cafeteria Enterprise Fund  
Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	32,105,200.00	32,105,200.00	5,317,058.80	32,105,200.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			32,105,200.00	32,105,200.00	5,317,058.80	32,105,200.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,490,601.00	2,490,601.00	441,851.53	2,490,601.00	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>			2,490,601.00	2,490,601.00	441,851.53	2,490,601.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,209,144.00	1,209,144.00	315,541.02	1,209,144.00	0.00	0.0%
Interest		8660	490,000.00	490,000.00	3,303.46	490,000.00	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	400,000.00	400,000.00	1,431,298.02	400,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,099,144.00	2,099,144.00	1,750,142.50	2,099,144.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			36,694,945.00	36,694,945.00	7,509,052.83	36,694,945.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	9,649,941.00	9,649,941.00	2,353,947.28	8,575,866.00	1,074,075.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	611,151.00	611,151.00	169,100.58	459,433.00	151,718.00	24.8%
Clerical, Technical and Office Salaries		2400	460,479.00	460,479.00	100,002.02	330,240.00	130,239.00	28.3%
Other Classified Salaries		2900	516,322.00	516,322.00	0.00	480,000.00	36,322.00	7.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			11,237,893.00	11,237,893.00	2,623,049.88	9,845,539.00	1,392,354.00	12.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.60	0.00	0.00	0.0%
PERS		3201-3202	916,112.00	916,112.00	232,440.51	769,433.00	146,679.00	16.0%
OASDI/Medicare/Alternative		3301-3302	751,958.00	751,958.00	227,107.70	709,690.00	42,268.00	5.6%
Health and Welfare Benefits		3401-3402	3,356,842.00	3,356,842.00	675,228.58	3,100,898.00	255,944.00	7.6%
Unemployment Insurance		3501-3502	80,778.00	80,778.00	51,968.53	169,145.00	(88,367.00)	-109.4%
Workers' Compensation		3601-3602	177,534.00	177,534.00	52,727.66	167,525.00	10,009.00	5.6%
OPEB, Allocated		3701-3702	1,438,677.00	1,438,677.00	179,601.59	1,170,329.00	268,348.00	18.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	23,280.00	23,280.00	0.00	19,000.00	4,280.00	18.4%
Other Employee Benefits		3901-3902	70,171.00	70,171.00	15,692.26	61,527.00	8,644.00	12.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			6,815,352.00	6,815,352.00	1,434,765.43	6,167,547.00	647,805.00	9.5%
<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	2,214,607.00	2,214,607.00	751,568.73	2,037,203.00	177,404.00	8.0%
Noncapitalized Equipment		4400	500,000.00	500,000.00	95,744.15	356,296.00	143,704.00	28.7%
Food		4700	12,975,000.00	14,175,000.00	4,627,934.20	15,755,771.00	(1,580,771.00)	-11.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			15,689,607.00	16,889,607.00	5,475,247.08	18,149,270.00	(1,259,663.00)	-7.5%
<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	30,700.00	30,700.00	8,169.98	19,916.00	10,784.00	35.1%
Dues and Memberships		5300	50,000.00	50,000.00	0.00	549.00	49,451.00	98.9%
Insurance		5400-5450	83,190.00	83,190.00	24,692.29	78,431.00	4,759.00	5.7%
Operations and Housekeeping Services		5500	644,235.00	644,235.00	143,988.28	414,665.00	229,570.00	35.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,046,413.00	2,046,413.00	42,243.00	1,889,660.00	156,753.00	7.7%
Transfers of Direct Costs		5710	0.00	0.00	1,141.74	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	266,000.00	266,000.00	85,810.99	234,657.00	31,343.00	11.8%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	20,437.16	74,380.00	620.00	0.8%
Communications		5900	35,000.00	35,000.00	8,843.57	15,872.00	19,128.00	54.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			3,230,538.00	3,230,538.00	335,327.01	2,728,130.00	502,408.00	15.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	371,921.00	371,921.00	0.00	371,921.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			371,921.00	371,921.00	0.00	371,921.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,438,265.00	1,484,945.00	0.00	1,435,040.00	49,905.00	3.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			1,438,265.00	1,484,945.00	0.00	1,435,040.00	49,905.00	3.4%
<b>TOTAL, EXPENSES</b>			38,783,576.00	40,030,256.00	9,868,389.40	38,697,447.00		
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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%
<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%
Transfers of Restricted Balances		8997	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		

Description	Resource Codes	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	123,854,365.00	123,172,091.00	25,466,024.46	115,714,712.00	(7,457,379.00)	-6.1%
5) TOTAL, REVENUES			123,854,365.00	123,172,091.00	25,466,024.46	115,714,712.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	101,880.00	101,880.00	35,340.26	101,880.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,041,869.00	1,041,869.00	333,455.29	959,495.00	82,374.00	7.9%
3) Employee Benefits		3000-3999	530,579.00	530,579.00	122,423.48	473,925.00	56,654.00	10.7%
4) Books and Supplies		4000-4999	31,000.00	31,000.00	600.45	13,386.00	17,614.00	56.8%
5) Services and Other Operating Expenses		5000-5999	137,191,158.00	137,191,158.00	49,072,647.25	137,138,435.00	52,723.00	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			138,896,486.00	138,896,486.00	49,564,466.73	138,687,121.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,042,121.00)	(15,724,395.00)	(24,098,442.27)	(22,972,409.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	750,000.00	750,000.00	0.00	750,000.00	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			750,000.00	750,000.00	0.00	750,000.00		

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 ASSETS (C + D4)</b>			(14,292,121.00)	(14,974,395.00)	(24,098,442.27)	(22,222,409.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets:								
a) As of July 1 - Unaudited		9791	26,340,090.05	24,647,506.99		24,647,506.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,340,090.05	24,647,506.99		24,647,506.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			26,340,090.05	24,647,506.99		24,647,506.99		
2) Ending Net Assets, June 30 (E + F1e)			12,047,969.05	9,673,111.99		2,425,097.99		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	12,047,969.05	9,673,111.99		2,425,097.99		

Description	Resource Codes	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	1,593,210.00	1,593,210.00	40,209.60	1,142,357.00	(450,853.00)	-28.3%
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								
In-District Premiums/Contributions		8674	107,506,144.00	106,823,870.00	23,864,818.13	108,880,387.00	2,056,517.00	1.9%
All Other Fees and Contracts		8689	888,000.00	888,000.00	849,528.74	961,625.00	73,625.00	8.3%
Other Local Revenue								
All Other Local Revenue		8699	13,867,011.00	13,867,011.00	711,469.99	4,730,343.00	(9,136,668.00)	-65.9%
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>123,854,365.00</b>	<b>123,172,091.00</b>	<b>25,466,024.46</b>	<b>115,714,712.00</b>	<b>(7,457,379.00)</b>	<b>-6.1%</b>
<b>TOTAL REVENUES</b>			<b>123,854,365.00</b>	<b>123,172,091.00</b>	<b>25,466,024.46</b>	<b>115,714,712.00</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	101,880.00	101,880.00	35,340.26	101,880.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			101,880.00	101,880.00	35,340.26	101,880.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	16,000.00	16,000.00	4,895.47	11,255.00	4,745.00	29.7%
Classified Supervisors' and Administrators' Salaries		2300	379,366.00	379,366.00	131,181.77	379,362.00	4.00	0.0%
Clerical, Technical and Office Salaries		2400	645,003.00	645,003.00	194,958.67	565,355.00	79,648.00	12.3%
Other Classified Salaries		2900	1,500.00	1,500.00	2,421.38	3,523.00	(2,023.00)	-134.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,041,869.00	1,041,869.00	333,455.29	959,495.00	82,374.00	7.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,405.00	8,405.00	2,801.72	8,405.00	0.00	0.0%
PERS		3201-3202	110,614.00	110,614.00	32,772.92	95,214.00	15,400.00	13.9%
OASDI/Medicare/Alternative		3301-3302	77,530.00	77,530.00	24,287.26	70,207.00	7,323.00	9.4%
Health and Welfare Benefits		3401-3402	200,640.00	200,640.00	38,846.40	181,500.00	19,140.00	9.5%
Unemployment Insurance		3501-3502	7,991.00	7,991.00	5,659.58	12,732.00	(4,741.00)	-59.3%
Workers' Compensation		3601-3602	17,560.00	17,560.00	5,716.59	16,112.00	1,448.00	8.2%
OPEB, Allocated		3701-3702	85,989.00	85,989.00	11,620.74	72,386.00	13,603.00	15.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,973.00	17,973.00	0.00	7,076.00	10,897.00	60.6%
Other Employee Benefits		3901-3902	3,877.00	3,877.00	738.27	10,293.00	(6,416.00)	-165.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			530,579.00	530,579.00	122,423.48	473,925.00	56,654.00	10.7%
<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	31,000.00	31,000.00	600.45	13,386.00	17,614.00	56.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			31,000.00	31,000.00	600.45	13,386.00	17,614.00	56.8%
<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	25,950.00	25,950.00	220.00	20,997.00	4,953.00	19.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,521,021.00	1,521,021.00	869,649.72	1,510,135.00	10,886.00	0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	103,550.00	103,550.00	28,156.01	80,387.00	23,163.00	22.4%
Professional/Consulting Services and Operating Expenditures		5800	135,453,337.00	135,453,337.00	48,166,332.44	135,470,226.00	(16,889.00)	0.0%
Communications		5900	87,300.00	87,300.00	8,289.08	56,690.00	30,610.00	35.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			137,191,158.00	137,191,158.00	49,072,647.25	137,138,435.00	52,723.00	0.0%

2011-12 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	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>			138,896,486.00	138,896,486.00	49,564,466.73	138,687,121.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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%
<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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			750,000.00	750,000.00	0.00	750,000.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	46,430.84	46,659.62	46,659.62	46,659.62	0.00	0%
2. Special Education	1,472.93	1,472.93	1,472.93	1,472.93	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	17,562.22	17,687.00	17,687.00	17,687.00	0.00	0%
4. Special Education	1,019.56	1,066.00	1,066.00	1,066.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	133.05	133.05	133.05	133.05	0.00	0%
7. TOTAL, K-12 ADA	66,618.60	67,018.60	67,018.60	67,018.60	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	66,618.60	67,018.60	67,018.60	67,018.60	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	2,567.59	2,567.59	2,567.59	2,567.59	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)	2,567.59	2,567.59	2,567.59	2,567.59	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

First Interim  
2011-12 INTERIM REPORT  
Cashflow Worksheet

		July	August	September	October	November	December
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):							
<b>A. BEGINNING CASH</b>	9110	11,309,476.00	762,763.00	35,619,203.00	59,115,810.00	30,992,015.27	21,516,076.46
<b>B. RECEIPTS</b>							
Revenue Limit Sources				145,628.00			18,817,626.00
Property Taxes	8020-8079	113,797.00					28,590,376.59
Principal Apportionment	8010-8019		6,245.00	26,501,346.00	6,225.00	(522,358.00)	(522,358.00)
Miscellaneous Funds	8080-8099			(474,857.00)			
Federal Revenue	8100-8299	153,004.00	441,318.00	1,039,667.00	474,608.00	4,990,178.00	5,341,381.00
Other State Revenue	8300-8599	1,038,953.00	3,726,460.00	8,989,258.00	22,411,611.00	10,252,222.60	11,628,515.60
Other Local Revenue	8600-8799	1,279,543.00	953,682.00	989,933.00	1,228,714.00	469,243.00	703,195.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		2,585,297.00	5,127,705.00	37,190,975.00	24,121,158.00	43,779,662.19	64,558,736.19
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	323,997.00	18,694,848.00	25,954,992.00	27,548,235.00	24,933,498.00	22,423,881.00
Classified Salaries	2000-2999	1,643,078.00	6,196,178.00	6,493,781.00	6,745,512.00	7,447,901.00	7,670,307.00
Employee Benefits	3000-3999	992,537.00	4,711,525.00	10,566,137.00	11,204,740.00	13,588,880.00	16,154,464.00
Books, Supplies and Services	4000-5999	5,694,330.00	4,232,516.00	6,394,315.00	7,390,392.00	6,785,746.00	5,710,958.00
Capital Outlay	6000-6599	45,550.00	16,919.00	36,256.00	14,301.00	23,090.00	12,688.00
Other Outgo	7000-7499	380,712.00	55,402.00	112,131.00	227,997.00	115,711.00	375,470.00
Interfund Transfers Out	7600-7629					360,775.00	719,052.00
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures		3,769,984.00	(7,710,370.00)	5,308,746.00	3,512,521.73		
<b>TOTAL DISBURSEMENTS</b>		12,850,188.00	26,197,018.00	54,866,358.00	56,643,698.73	53,255,601.00	53,066,820.00
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	42,749,283.00	57,979,352.00	41,576,621.00	4,566,873.00		
Accounts Payable	9500	43,041,105.00	2,043,599.00	404,631.00	168,127.00		
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(291,822.00)	55,935,753.00	41,171,990.00	4,398,746.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(10,556,713.00)	34,866,440.00	23,496,607.00	(28,123,794.73)	(9,475,938.81)	11,491,916.19
<b>F. ENDING CASH (A + E)</b>		752,763.00	35,619,203.00	59,115,810.00	30,992,015.27	21,516,076.46	33,007,992.65
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	January	February	March	April	May	June	Accruals	TOTAL
<b>A. BEGINNING CASH</b>	9110	33,007,992.65	85,728,148.33	64,193,363.34	30,054,473.14	65,902,571.48	45,822,765.42		
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Property Taxes	8020-8079	836,339.00	259,425.00		19,077,052.00	1,672,678.00	1,939,081.00		42,861,626.00
Principal Apportionment	8010-8019	82,425,595.33	8,512,203.01	11,760,934.80	32,165,659.99	5,392,133.94		93,732,224.75	317,670,851.00
Miscellaneous Funds	8080-8099	(261,732.00)	(206,096.00)	(103,048.00)	(103,048.00)				(2,181,027.00)
Federal Revenue	8100-8299	27,390,564.00	4,863,124.00	504,752.00	4,751,913.00	30,749,692.00	2,704,775.00	52,029,390.00	135,434,366.00
Other State Revenue	8300-8599	20,390,836.35	13,792,280.00	3,086,055.00	15,376,942.35	12,973,976.00	2,352,078.00	23,338,698.10	149,347,886.00
Other Local Revenue	8600-8799	604,680.00	457,980.00	1,017,982.00	296,474.00	508,991.00	254,495.00	6,514,202.00	15,279,114.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
<b>TOTAL RECEIPTS</b>		131,376,282.68	27,678,916.01	16,266,675.80	71,564,993.34	51,297,470.94	7,250,429.00	175,614,514.85	658,412,816.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	23,829,911.00	25,454,870.00	28,566,623.00	16,003,112.00	37,354,871.00	26,319,590.00	15,021,461.00	292,428,889.00
Classified Salaries	2000-2999	7,417,704.00	7,097,257.00	6,784,720.00	4,881,711.00	10,226,919.00	7,137,146.00	6,327,238.00	86,069,452.00
Employee Benefits	3000-3999	14,066,877.00	13,389,790.00	11,244,610.00	9,119,193.00	15,972,575.00	12,767,972.00	9,681,063.00	143,460,363.00
Books, Supplies and Services	4000-5999	6,370,188.00	2,354,536.00	3,718,519.00	5,608,807.00	7,709,539.00	5,498,009.00	19,236,651.00	86,704,506.00
Capital Outlay	6000-6599	32,149.00	31,138.00	13,801.00	31,616.00	12,431.00	137,513.00	2,427,041.00	2,834,493.00
Other Outgo	7000-7499	385,895.00	886,110.00	78,293.00	72,456.00	100,942.00	55,658.00	(2,051,919.00)	794,858.00
Interfund Transfers Out	7600-7629	1,553,403.00					6,840,324.00		9,473,554.00
All Other Financing Uses	7630-7699						(6,000,000.00)		(6,000,000.00)
Other Disbursements/									
Non Expenditures		25,000,000.00							29,880,881.73
<b>TOTAL DISBURSEMENTS</b>		78,656,127.00	49,213,701.00	50,405,566.00	35,716,895.00	71,377,277.00	52,756,212.00	50,641,535.00	645,646,996.73
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200								146,872,129.00
Accounts Payable	9500								45,657,462.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,214,667.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		52,720,155.68	(21,534,784.99)	(34,138,890.20)	35,848,098.34	(20,079,806.06)	(45,505,783.00)	124,972,979.85	113,980,486.27
<b>F. ENDING CASH (A + E)</b>		85,728,148.33	64,193,363.34	30,054,473.14	65,902,571.48	45,822,765.42	316,982.42		125,289,962.27
<b>G. ENDING CASH, PLUS ACCRUALS</b>									

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2011 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

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: Jacque Canfield Telephone: 559-457-3907  
Title: Executive Director, Fiscal Services E-mail: jacque.canfield@fresnouniified.org

**Criteria and Standards Review Summary**

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

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

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	329,508,777.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,520.12	0.00%	6,520.12	2.80%	6,702.68
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		69,586.18	-0.57%	69,186.18	-0.29%	68,986.18
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		453,710,243.94	-0.57%	451,102,195.94	2.50%	462,392,288.96
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		3,806,206.00	0.00%	3,806,206.00	2.80%	3,912,779.77
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		457,516,449.94	-0.57%	454,908,401.94	2.51%	466,305,068.73
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		367,138,650.42	-0.57%	365,045,796.22	2.51%	374,191,165.45
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(12,924,245.42)	0.00%	(12,924,245.42)	2.80%	(13,286,124.29)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(13,212,653.00)	0.00%	(13,212,653.00)	2.80%	(13,582,607.28)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(11,492,975.00)	-0.90%	(11,388,975.00)	-0.29%	(11,355,595.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		329,508,777.00	-0.60%	327,519,922.80	2.58%	335,966,838.88
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	68,925,504.00	-2.03%	67,525,504.00	0.00%	67,525,504.00
4. Other Local Revenues	8600-8799	4,318,621.00	0.00%	4,318,621.00	0.00%	4,318,621.00
5. Other Financing Sources	8900-8999	(49,646,037.00)	1.13%	(50,205,247.44)	0.00%	(50,205,247.88)
6. Total (Sum lines A1k thru A5)		353,181,865.00	-1.12%	349,233,800.36	2.42%	357,680,716.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				183,775,882.00		192,240,352.00
b. Step & Column Adjustment				974,470.00		974,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,490,000.00		(1,725,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	183,775,882.00	4.61%	192,240,352.00	-0.39%	191,489,822.00
2. Classified Salaries						
a. Base Salaries				44,551,616.00		49,610,677.00
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,810,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,551,616.00	11.36%	49,610,677.00	0.70%	49,959,738.00
3. Employee Benefits	3000-3999	82,369,517.00	3.63%	85,359,268.00	-0.38%	85,039,020.00
4. Books and Supplies	4000-4999	6,891,411.00	24.37%	8,571,115.00	0.00%	8,571,115.00
5. Services and Other Operating Expenditures	5000-5999	30,916,242.00	-0.97%	30,616,242.00	24.38%	38,079,709.00
6. Capital Outlay	6000-6999	209,008.00	0.00%	209,008.00	0.00%	209,008.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,142,881.00	0.00%	1,142,881.00	0.00%	1,142,881.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,608,944.00)	-20.00%	(8,487,155.20)	0.00%	(8,487,155.20)
9. Other Financing Uses	7600-7699	3,117,145.00	33.13%	4,150,000.00	-18.07%	3,400,000.00
10. Other Adjustments (Explain in Section F below)						(4,000,000.00)
11. Total (Sum lines B1 thru B10)		342,364,758.00	6.15%	363,412,387.80	0.55%	365,404,137.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		10,817,107.00		(14,178,587.44)		(7,723,421.80)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		57,372,887.70		68,189,994.70		54,011,407.26
2. Ending Fund Balance (Sum lines C and D1)		68,189,994.70		54,011,407.26		46,287,985.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,398,409.44		2,398,409.44		2,398,409.44
b. Restricted	9740					
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	18,379,704.00		18,000,000.00		18,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	47,411,881.26		33,612,997.82		25,889,576.02
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,189,994.70		54,011,407.26		46,287,985.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	47,411,881.26		33,612,997.82		25,889,576.02
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>47,411,881.26</b>		<b>33,612,997.82</b>		<b>25,889,576.02</b>

**F. ASSUMPTIONS**

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

Other adjustments - For 2012/13- They include removing additional teachers provide in 2011/12 that were above staffing levels, reducing teaching staff for projected enrollment decline, adding back the personnel costs for the temporary reduction of the school year that ends at the end of 2011/12, adding personnel costs that were supported by categorical one time funds, adding staff for opening of new school. For 2013/14 - The other adjustments include increasing classroom teachers for decline in class size, reducing teaching staff for projected enrollment decline, utilizing categorical funds for some staff and adding staff for opening of new school. It also includes programming of ongoing reductions in 2013/14 of \$4 million.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	13,212,653.00	0.00%	13,212,653.00	2.80%	13,582,607.28
2. Federal Revenues	8100-8299	109,269,184.00	-20.13%	87,269,184.00	-6.88%	81,269,184.00
3. Other State Revenues	8300-8599	81,887,912.00	0.00%	81,887,912.00	0.00%	81,887,912.00
4. Other Local Revenues	8600-8799	10,145,339.00	-21.55%	7,959,051.00	0.00%	7,959,051.00
5. Other Financing Sources	8900-8999	53,029,446.00	1.00%	53,561,656.00	0.00%	53,561,656.00
6. Total (Sum lines A1 thru A5)		267,544,534.00	-8.84%	243,890,456.00	-2.31%	238,260,410.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				104,184,008.00		95,158,414.00
b. Step & Column Adjustment				229,406.00		229,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,255,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,184,008.00	-8.66%	95,158,414.00	0.24%	95,387,820.00
2. Classified Salaries						
a. Base Salaries				41,517,836.00		37,711,569.00
b. Step & Column Adjustment				303,733.00		303,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,110,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,517,836.00	-9.17%	37,711,569.00	0.81%	38,015,302.00
3. Employee Benefits	3000-3999	60,003,998.00	-7.37%	55,580,498.00	0.00%	55,580,498.00
4. Books and Supplies	4000-4999	19,973,141.00	-5.01%	18,973,141.00	-5.27%	17,973,141.00
5. Services and Other Operating Expenditures	5000-5999	27,490,560.00	0.00%	27,490,560.00	-21.83%	21,490,560.00
6. Capital Outlay	6000-6999	2,625,485.00	-83.27%	439,197.00	0.00%	439,197.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,385,058.00	0.00%	1,385,058.00	0.00%	1,385,058.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,875,863.00	-25.00%	6,656,897.25	0.00%	6,656,897.25
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		269,412,358.00	-8.41%	246,751,743.25	-2.62%	240,284,882.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,867,824.00)		(2,861,287.25)		(2,024,471.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,459,706.53		5,591,882.53		2,730,595.28
2. Ending Fund Balance (Sum lines C and D1)		5,591,882.53		2,730,595.28		706,123.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,591,882.71		2,730,595.28		706,123.31
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	(0.18)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,591,882.53		2,730,595.28		706,123.31

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	342,721,430.00	-0.58%	340,732,575.80	2.59%	349,549,446.16
2. Federal Revenues	8100-8299	109,344,184.00	-20.12%	87,344,184.00	-6.87%	81,344,184.00
3. Other State Revenues	8300-8399	150,813,416.00	-0.93%	149,413,416.00	0.00%	149,413,416.00
4. Other Local Revenues	8600-8799	14,463,960.00	-15.12%	12,277,672.00	0.00%	12,277,672.00
5. Other Financing Sources	8900-8999	3,383,409.00	-0.80%	3,356,408.56	0.00%	3,356,408.12
6. Total (Sum lines A1 thru A5)		620,726,399.00	-4.45%	593,124,256.36	0.47%	595,941,126.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				287,959,890.00		287,398,766.00
b. Step & Column Adjustment				1,203,876.00		1,203,876.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,765,000.00)		(1,725,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	287,959,890.00	-0.19%	287,398,766.00	-0.18%	286,877,642.00
2. Classified Salaries						
a. Base Salaries				86,069,452.00		87,322,246.00
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				700,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	86,069,452.00	1.46%	87,322,246.00	0.75%	87,975,040.00
3. Employee Benefits	3000-3999	142,373,515.00	-1.01%	140,939,766.00	-0.23%	140,619,518.00
4. Books and Supplies	4000-4999	26,864,552.00	2.53%	27,544,256.00	-3.63%	26,544,256.00
5. Services and Other Operating Expenditures	5000-5999	58,406,802.00	-0.51%	58,106,802.00	2.52%	59,570,269.00
6. Capital Outlay	6000-6999	2,834,493.00	-77.13%	648,205.00	0.00%	648,205.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,527,939.00	0.00%	2,527,939.00	0.00%	2,527,939.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,733,081.00)	5.61%	(1,830,257.95)	0.00%	(1,830,257.95)
9. Other Financing Uses	7600-7699	6,473,554.00	15.95%	7,506,409.00	-9.99%	6,756,409.00
10. Other Adjustments				0.00		(4,000,000.00)
11. Total (Sum lines B1 thru B10)		611,777,116.00	-0.26%	610,164,131.05	-0.73%	605,689,020.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		8,949,283.00		(17,039,874.69)		(9,747,893.77)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		64,832,594.23		73,781,877.23		56,742,002.54
2. Ending Fund Balance (Sum lines C and D1)		73,781,877.23		56,742,002.54		46,994,108.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,398,409.44		2,398,409.44		2,398,409.44
b. Restricted	9740	5,591,882.71		2,730,595.28		706,123.31
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	18,379,704.00		18,000,000.00		18,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	47,411,881.26		33,612,997.82		25,889,576.02
2. Unassigned/Unappropriated	9790	(0.18)		0.00		0.00
f. Total Components of Ending Fund Balance		73,781,877.23		56,742,002.54		46,994,108.77
(Line D3eF must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	47,411,881.26		33,612,997.82		25,889,576.02
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.18)		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
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		47,411,881.08		33,612,997.82		25,889,576.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.75%		5.51%		4.27%
<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)						
		66,885.55		66,485.55		66,285.55
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		611,777,116.00		610,164,131.05		605,689,020.05
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)		611,777,116.00		610,164,131.05		605,689,020.05
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,235,542.32		12,203,282.62		12,113,780.40
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)		12,235,542.32		12,203,282.62		12,113,780.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	611,777,116.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	109,074,352.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	930,323.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,834,493.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	478,058.00
4. Other Transfers Out	All	9200	7200-7299	1,264,823.00
5. Interfund Transfers Out	All	9300	7600-7629	6,473,554.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,747,121.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	698,293.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				18,426,665.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,002,502.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				486,278,601.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				486,278,601.00



<b>Section II - Expenditures Per ADA</b>		<b>2011-12 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*		69,453.14
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		69,453.14
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		69,453.14
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,001.54
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	513,491,527.41	7,485.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	513,491,527.41	7,485.84
B. Required effort (Line A.2 times 90%)	462,142,374.67	6,737.26
C. Current year expenditures (Line I.G and Line II.F)	486,278,601.00	7,001.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	6,226,681.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,226,681.00

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)</b>		
<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	486,278,601.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,001.54
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,374.12	6,374.12	6,374.12
2. Inflation Increase	0041	146.00	146.00	146.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,520.12	6,520.12	6,520.12
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,520.12	6,520.12	6,520.12
b. Revenue Limit ADA	0033	69,186.18	69,586.18	69,586.18
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	451,102,195.94	453,710,243.94	453,710,243.94
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	1,682,804.00	1,682,804.00	1,682,804.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	925,109.00	1,321,583.00	1,010,632.00
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,079,416.00)	(1,079,416.00)	(1,112,770.00)
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	454,789,524.94	457,794,046.94	457,516,449.94
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	364,950,402.18	367,361,410.91	367,138,650.42
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	6,596,848.00	6,596,848.00	6,596,848.00
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	639,470.00	639,470.00	639,470.00
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)	---	5,957,378.00	5,957,378.00	5,957,378.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	370,907,780.18	373,318,788.91	373,096,028.42

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	43,661,015.00	43,661,015.00	43,661,015.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	266,403.00	266,403.00	266,403.00
28. Less: Charter Schools In-lieu Taxes	0595	2,381,252.00	2,381,252.00	2,381,252.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	41,546,166.00	41,546,166.00	41,546,166.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	14,513,410.00	14,513,410.00	13,879,190.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	314,848,204.18	317,259,212.91	317,670,672.42
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	667,778.00	664,990.00	664,990.00
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	---	(44,967,825.00)	0.00	(17,424,833.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(45,635,603.00)	(664,990.00)	(18,089,823.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	269,212,601.18	316,594,222.91	299,580,849.42

<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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(4,185,189.00)	0.00	(1,733,081.00)				
Other Sources/Uses Detail					3,383,409.00	6,473,554.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	53,264.00	0.00	29,954.00	0.00				
Other Sources/Uses Detail					2,867,145.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	332,631.00	0.00	268,087.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	1,796,343.00	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	57,440,247.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	595,499.00	0.00						
Other Sources/Uses Detail					0.00	27,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,092,408.00	0.00						
Other Sources/Uses Detail					62,083,838.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,766,132.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,266,132.00	1,266,132.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,266,132.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	234,657.00	0.00	1,435,040.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	80,387.00	0.00						
Other Sources/Uses Detail					750,000.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>4,185,189.00</b>	<b>(4,185,189.00)</b>	<b>1,733,081.00</b>	<b>(1,733,081.00)</b>	<b>74,973,065.00</b>	<b>74,973,065.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	69,186.18	69,586.18	0.6%	Met
1st Subsequent Year (2012-13)	68,786.18	69,186.18	0.6%	Met
2nd Subsequent Year (2013-14)	68,586.18	68,986.18	0.6%	Met

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	75,737	75,880	0.2%	Met
1st Subsequent Year (2012-13)	74,737	75,480	1.0%	Met
2nd Subsequent Year (2013-14)	73,737	75,280	2.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The adopted enrollment should have stated 75,537 for 2012/13 and 75,137 for 2013/14.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	68,032	76,621	88.8%
Second Prior Year (2009-10)	67,769	75,468	89.8%
First Prior Year (2010-11)	66,565	75,277	88.4%
		Historical Average Ratio:	89.0%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		89.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	66,886	75,880	88.1%	Met
1st Subsequent Year (2012-13)	66,486	75,480	88.1%	Met
2nd Subsequent Year (2013-14)	66,286	75,280	88.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2011-12)	313,140,019.00		
1st Subsequent Year (2012-13)	322,824,576.23	341,519,413.00	5.8%	Not Met
2nd Subsequent Year (2013-14)	331,593,863.10	350,358,314.40	5.7%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The adopted budget assumed a lower ongoing level of funding from the State in 2011/12 than the final State budget adoption.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	364,015,399.40	393,030,906.71	92.6%
Second Prior Year (2009-10)	356,856,805.60	384,976,331.27	92.7%
First Prior Year (2010-11)	332,934,764.76	358,343,264.74	92.9%
	Historical Average Ratio:		92.7%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.7% to 95.7%	89.7% to 95.7%	89.7% to 95.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	310,697,015.00	339,247,613.00	91.6%	Met
1st Subsequent Year (2012-13)	327,210,297.00	359,262,387.80	91.1%	Met
2nd Subsequent Year (2013-14)	326,488,580.00	362,004,137.80	90.2%	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)

The projections for 2013/14 are including onetime expenditures, decrease in class size, and include the work year being restored.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2011-12)	111,651,463.00	109,344,184.00	-2.1%	No
1st Subsequent Year (2012-13)	94,602,392.00	87,344,184.00	-7.7%	Yes
2nd Subsequent Year (2013-14)	88,602,392.00	81,344,184.00	-8.2%	Yes

Explanation:  
(required if Yes)

The adopted budget assumed all federal funds being spent. The First Interim projects some savings.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2011-12)	147,392,674.00	150,813,416.00	2.3%	No
1st Subsequent Year (2012-13)	147,776,674.00	149,413,416.00	1.1%	No
2nd Subsequent Year (2013-14)	148,100,674.00	149,413,416.00	0.9%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2011-12)	12,724,770.00	14,463,960.00	13.7%	Yes
1st Subsequent Year (2012-13)	13,078,565.00	12,277,672.00	-6.1%	Yes
2nd Subsequent Year (2013-14)	13,078,565.00	12,277,672.00	-6.1%	Yes

Explanation:  
(required if Yes)

The multi-year was adjusted for one time funds provided to support the purchase of buses and the difference in local donation carryover.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2011-12)	41,171,639.00	26,864,552.00	-34.7%	Yes
1st Subsequent Year (2012-13)	33,701,416.00	27,544,256.00	-18.3%	Yes
2nd Subsequent Year (2013-14)	32,630,590.00	26,544,256.00	-18.7%	Yes

Explanation:  
(required if Yes)

The adopted budget includes funds in the supply line that are later transferred to the appropriate expense category for different grants.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2011-12)	54,891,017.00	58,406,802.00	6.4%	Yes
1st Subsequent Year (2012-13)	55,085,924.00	58,106,802.00	5.5%	Yes
2nd Subsequent Year (2013-14)	56,785,924.00	59,570,269.00	4.9%	No

Explanation:  
(required if Yes)

In 2013-14 the Unrestricted General Fund will be supporting the full cost of the 2010/11 early retirement offering. The first two years supported the school site level personnel.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2011-12)	271,768,907.00	274,621,560.00	1.0%	Met
1st Subsequent Year (2012-13)	255,457,631.00	249,035,272.00	-2.5%	Met
2nd Subsequent Year (2013-14)	249,781,631.00	243,035,272.00	-2.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2011-12)	96,062,656.00	85,271,354.00	-11.2%	Not Met
1st Subsequent Year (2012-13)	88,787,340.00	85,651,058.00	-3.5%	Met
2nd Subsequent Year (2013-14)	89,416,514.00	86,114,525.00	-3.7%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

The adopted budget includes funds in the supply line that are later transferred to the appropriate expense category for different grants.

**Explanation:**

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

In 2013-14 the Unrestricted General Fund will be supporting the full cost of the 2010/11 early retirement offering. The first two years supported the school site level personnel.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,158,867.70	20,765,687.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		20,215,067.00	

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

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

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



**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.8%	5.5%	4.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.6%	1.8%	1.4%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2011-12)	10,817,107.00	342,364,758.00	N/A	Met
1st Subsequent Year (2012-13)	(14,178,587.44)	363,412,387.80	3.9%	Not Met
2nd Subsequent Year (2013-14)	(7,723,421.80)	365,404,137.80	2.1%	Not Met

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

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

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

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

The multi-year is utilizing some funds for one-time expenditures and reduce required reductions.

**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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2011-12)		73,781,877.23	Met
1st Subsequent Year (2012-13)		56,742,002.54	Met
2nd Subsequent Year (2013-14)		46,994,108.77	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2011-12)		316,982.42	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	66,886	66,486	66,286
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds	0.00		

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

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	611,777,116.00	610,164,131.05	605,689,020.05
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)	611,777,116.00	610,164,131.05	605,689,020.05
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,235,542.32	12,203,282.62	12,113,780.40
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	12,235,542.32	12,203,282.62	12,113,780.40

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	47,411,881.26	33,612,997.82	25,889,576.02
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.18)	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)	47,411,881.08	33,612,997.82	25,889,576.02
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.75%	5.51%	4.27%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,235,542.32</b>	<b>12,203,282.62</b>	<b>12,113,780.40</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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)

1b. If Yes, identify the interfund borrowings:

The General Fund currently has borrowed \$25 million and the Child Development Fund has borrowed \$850,000 from other funds. These funds will be paid back before the year end. In addition, \$5 million has been borrowed for the County School Facilities funds and shall be paid back within the next month, since the District has received the Measure K and Measure Q funds.

**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)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2011-12)	(48,499,224.00)	(49,673,037.00)	2.4%	1,173,813.00	Met
1st Subsequent Year (2012-13)	(49,931,434.00)	(50,205,247.00)	0.5%	273,813.00	Met
2nd Subsequent Year (2013-14)	(49,662,144.00)	(50,205,247.00)	1.1%	543,103.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2011-12)	7,589,636.00	9,473,554.00	24.8%	1,883,918.00	Not Met
1st Subsequent Year (2012-13)	9,606,409.00	10,506,409.00	9.4%	900,000.00	Not Met
2nd Subsequent Year (2013-14)	8,856,409.00	9,756,409.00	10.2%	900,000.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The adopted budget should have included the following numbers: 2011/12 - \$6.4 million, 2012/13 - \$7.4 million, 2013/14 \$6.4 million.

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Child Development Fund	State Portables	44,953
Certificates of Participation	1	Debt Service Funds	Certificates of Participation	10,525,000
General Obligation Bonds	13	General Obligation Funds	General Obligation Bonds	263,212,112
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
QZAB	3	Unrestricted General Fund	CART	2,063,284

Type of Commitment (continued)	Prior Year (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	69,953	44,953	0	0
Certificates of Participation	10,616,000	10,525,000	0	0
General Obligation Bonds	26,375,398	27,691,812	32,114,569	30,081,011
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
QZAB	846,510	893,374	942,906	227,003
<b>Total Annual Payments:</b>	<b>37,907,861</b>	<b>39,155,139</b>	<b>33,057,475</b>	<b>30,308,014</b>
<b>Has total annual payment increased over prior year (2010-11)?</b>		<b>Yes</b>	<b>No</b>	<b>No</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)

The general bonds obligation payments in 2011-12 include the scheduled increased debt service payments from revenue generated by property taxes.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	930,924,632.00	980,924,632.00
b. OPEB unfunded actuarial accrued liability (UAAL)	915,324,632.00	964,424,632.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	November 2010	November 2010

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2011-12)	79,177,540.00	84,996,271.00
1st Subsequent Year (2012-13)	79,177,540.00	89,246,085.00
2nd Subsequent Year (2013-14)	79,144,540.00	93,708,390.00

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

Current Year (2011-12)	26,747,674.00	25,571,449.00
1st Subsequent Year (2012-13)	26,747,674.00	25,571,449.00
2nd Subsequent Year (2013-14)	26,747,674.00	25,571,449.00

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

Current Year (2011-12)	34,966,847.00	35,806,254.00
1st Subsequent Year (2012-13)	34,966,847.00	35,806,254.00
2nd Subsequent Year (2013-14)	34,966,847.00	35,806,254.00

d. Number of retirees receiving OPEB benefits

Current Year (2011-12)	3,989	4,453
1st Subsequent Year (2012-13)	4,389	4,503
2nd Subsequent Year (2013-14)	4,489	4,563

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	36,843,989.00	47,750,455.00
b. Unfunded liability for self-insurance programs	10,574,244.00	10,057,814.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2011-12)	107,506,144.00	107,506,144.00
1st Subsequent Year (2012-13)	107,506,144.00	107,506,144.00
2nd Subsequent Year (2013-14)	107,506,144.00	107,506,144.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2011-12)	107,506,144.00	107,506,144.00
1st Subsequent Year (2012-13)	107,506,144.00	107,506,144.00
2nd Subsequent Year (2013-14)	107,506,144.00	107,506,144.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

If Yes, skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,946.0	3,573.0	3,518.0	3,493.0

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

**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

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Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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


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

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


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

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Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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


Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

**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?


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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, skip to section S8C.  
 If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	2,901.0	2,257.0	2,257.0	2,257.0

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

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?  
 If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	28,971,129	28,971,129	28,971,129
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	876,372	876,372	876,372
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?   
If Yes or n/a, skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	556.0	506.0	506.0	506.0

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,546,395	7,546,395	7,546,395
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	566,684	566,684	566,684
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%



**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 First Interim Criteria and Standards Review**

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