



ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

2011-12
1ST INTERIM BUDGET

Board Approval: December 12, 2011

José L. Manzo
Superintendent

Laura Phan
Assistant Superintendent, Business Services

STATEMENT ON THE BUDGET

The 2011-12 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2011-12 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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REFERENCE MATERIAL

State Reports

Forms 01, 13, 14, 21, 25, 35, 40, 51, 53, 67, A, CASH, ICR, MYP, MCMOE, RL, and 01CS

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2011-12

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating seventeen elementary, six middle schools, and three small schools.

Board of Trustees		
<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Dolores Marquez	President	November 2012
Esau Ruiz Herrera	Vice-President	November 2012
Darcie Green	Clerk	November 2014
Frank Chavez	Member	November 2014
Scott Pham	Member	November 2014

Business Services

José L. Manzo
Superintendent

Laura Phan
Assistant Superintendent, Business Services

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2011 and ends June 30, 2012.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between money which is restricted for a special purpose. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs are funded and regulated by a government agency with restrictions either on the characteristics of the children it may serve or on the aspect of any program it may fund. An explanation of the Restricted programs is offered on page 7. Special Purpose Funds are explained on page 16.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

In addition, refer to the Executive Summary in section *iii* for a discussion of District operations.

Executive Summary

The following narrative of all funds is in accordance with AB 1200 and AB2756, which require projections for the current fiscal year and two budget years in the future. Two major criteria are **positive cash** and **positive fund balances** at the end of the fiscal year. If a district indicates that either of these qualifications cannot be met, then the district has a **qualified certification** (the district may not meet its financial obligations for the current fiscal or subsequent two fiscal years) or **negative certification** (the district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent two fiscal years).

In accordance with AB2756, Qualified and Negative Certification districts must wait for County Office of Education review before the Board of Trustees can act to ratify bargaining unit tentative agreements.

*Based on the current assumptions and projections, the District's Proposed Budget has a **Qualified Certification**. This means that ARUSD will be able to meet its financial obligations for the current fiscal year and subsequent fiscal year two, but may not be able to meet its financial obligations in subsequent year three.*

Financial Highlights

The ARUSD Board of Trustees approved the 2011-12 original budget on June 16, 2011 based on the Governor's May 2011 Proposed Budget. The First Interim Budget presented herein has been revised to reflect the projections of income with new funding information per the State Budget Plan and AB114 as signed into law by the Governor on June 30, 2011. The expenditures also reflect total staffing with step and column increases and collective bargaining settlements, new expenditures, and other operational changes.

The state budget contains "trigger provisions" that require the Director of Finance to assess tax receipts in December 2011, and to make additional expenditure reductions if revenues fall short of forecasts. If tax receipts are more than \$2 billion below estimates, schools would be cut in the following manner:

- Home-to-School Transportation funding would be cut by 50%
- Revenue Limit funding would be cut proportional to the revenue shortfall up to 4% of revenues

If the "triggers" are pulled, school districts are given the option to reduce the school year an additional 7 days, in addition to the 5 days reduction previously authorized. However, reducing the school year and imposing corresponding furlough days on employees require agreement by the collective bargaining units.

Key financial highlights for the General Fund Budget are as follows:

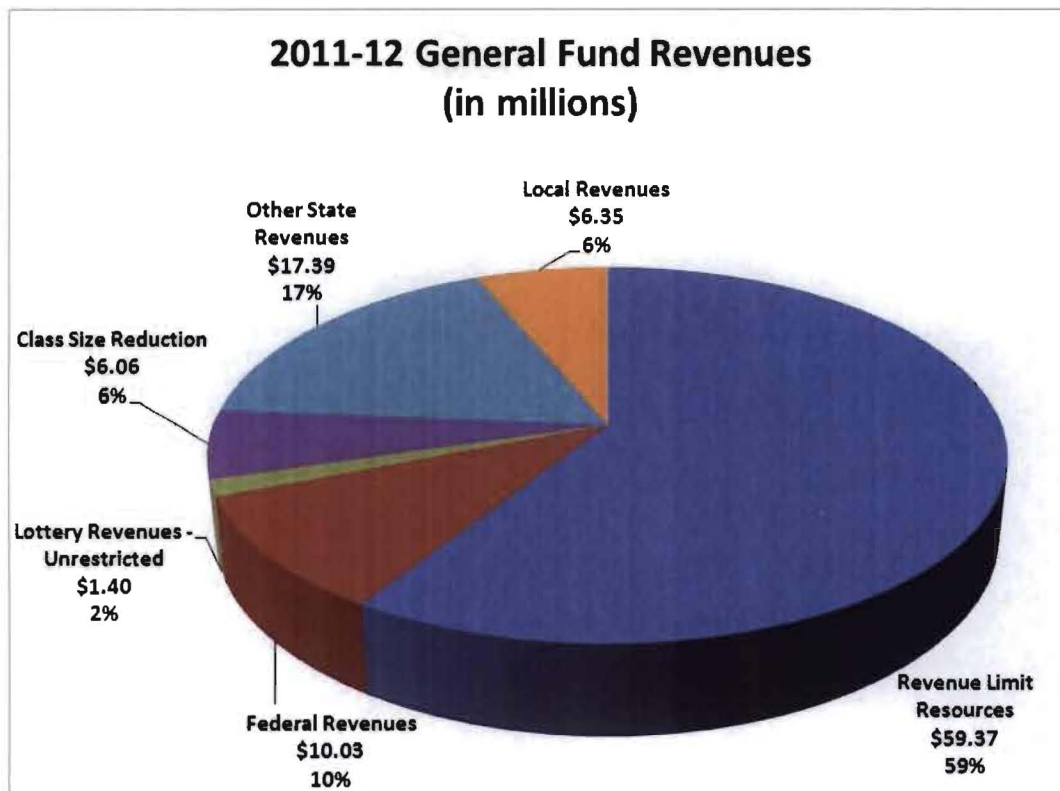
- Base Revenue Limit per average daily attendance (ADA) is \$6,266.07, but funding is at \$4,698.27 per ADA based on the statutory COLA of 2.24%, deficit factor of 19.754% and a one-time revenue limit reduction of \$250.00 per ADA.
- Average Daily Attendance is projected at 12,057.03 but the District will be funded at the higher prior year ADA of 12,181.58 (adjusted for loss to charter schools).
- Home-to-School Transportation revenue is reduced by \$703 thousand (50% cut) pending mid-year triggers.
- Total expenditures and other uses are projected to exceed revenues, and therefore reducing reserves, by \$9.7 million.
- The \$2.1 million Federal Ed Jobs Fund received in 2010-11 is used in 2011-12 to fund positions previously paid for by the State Fiscal Stabilization Fund (SFSF). This allows the District to reduce the number of layoffs necessitated by revenue decrease.

General Fund

The *general fund* is the main operating fund of Alum Rock Union Elementary School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

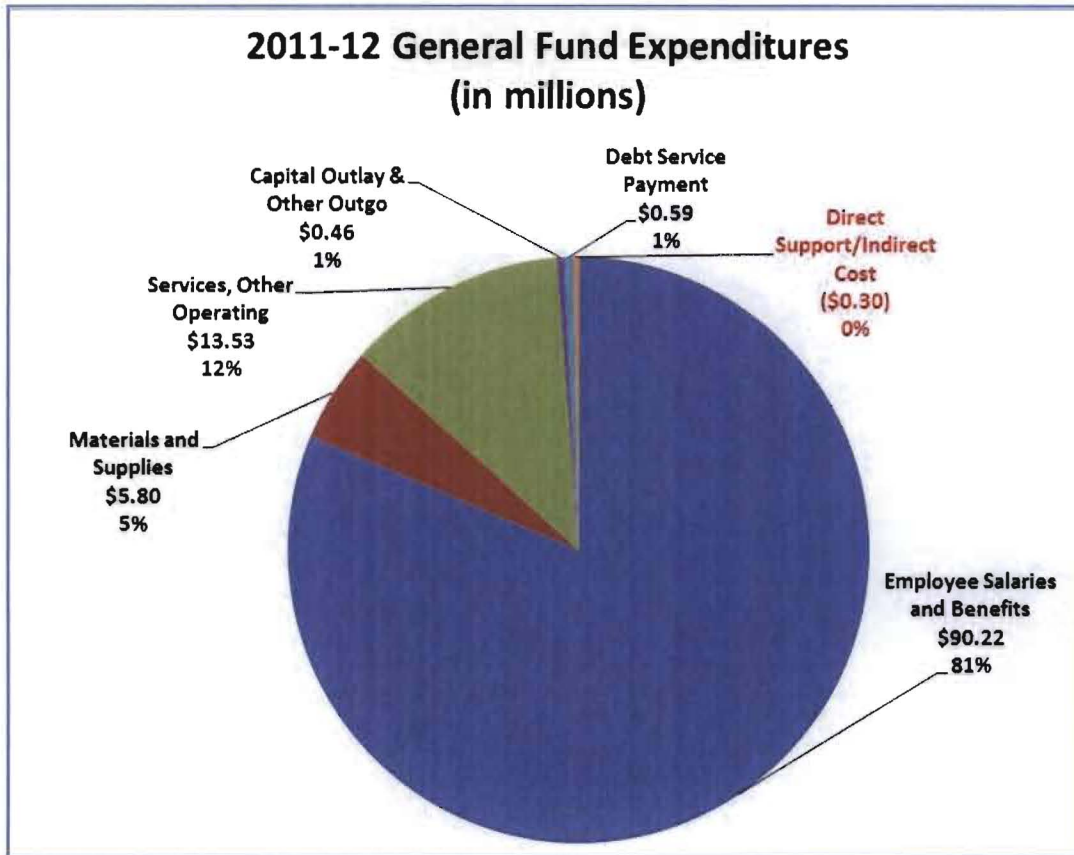
Alum Rock Union is a revenue limit school district, which means that the District operates under general-purpose revenue limits established by the State Legislature. Increase in revenue limit funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus individually determined equalization aid, if any. Revenue limit income is calculated by multiplying (1) the actual daily attendance ("ADA") by (2) a base revenue limit per unit of ADA. In recent years, revenue limit funding has been reduced by the deficit factor which means that the District is not receiving all the funds it is entitled to.

In addition to revenue limit income, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.



The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in

accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 81% of total general fund expenditures.



Changes in the General Funds at First Interim

Total revenues decreased by \$2.4 million, from \$103.0 million at Revised Adopted Budget to \$100.6 million at First Interim as follows:

- Revenue Limit revenues decreased by \$3.0 million as a result of projected mid-year trigger cuts of \$250.00 per ADA;
- Federal revenues increased by \$1.0 million primarily due to 2010-11 categorical carryovers not included in the Adopted Budget;
- Other State revenues decreased by \$.4 million from a reduction in Transportation apportionment as a result of mid-year trigger (-\$702 thousand), and mandated reimbursements not included in the Adopted Budget (\$327 thousand); and
- Class Size Reduction revenues decreased by \$56 thousand due to revised K-3 enrollment.

Total expenditures increased by \$4.5 million, from \$105.7 million at the Adopted Budget to \$110.3 million at First Interim as follows:

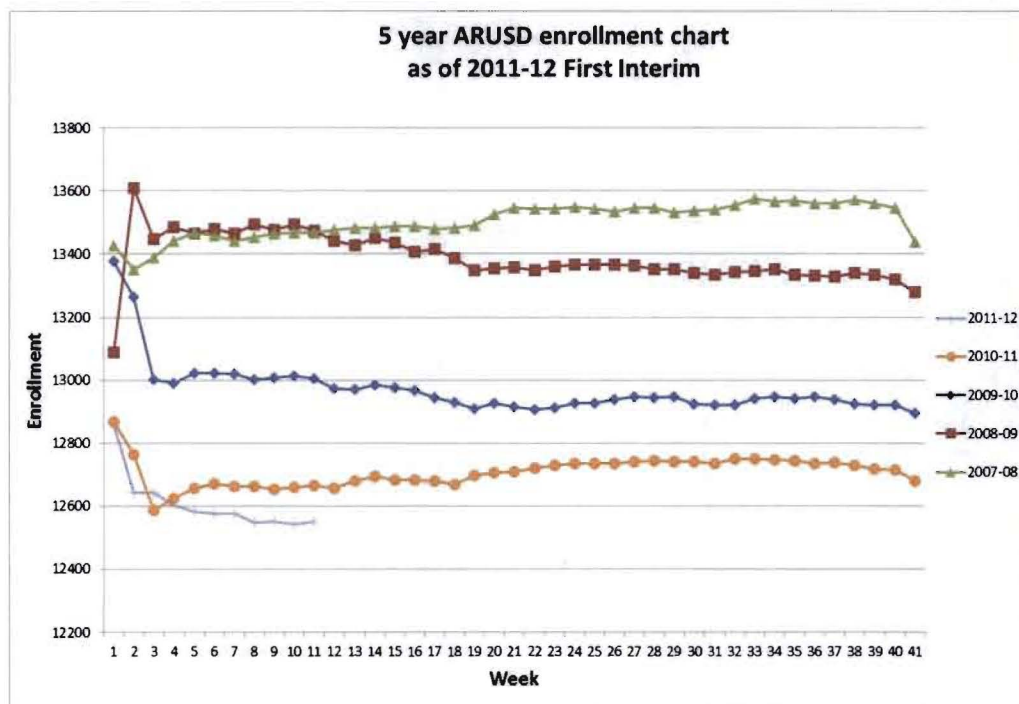
- Employee salaries and benefits increased by \$1.0 million to reflect the addition of 11.43 FTEs, adjustments in budgeted step/column increases, and one-time \$750.00 per FTE stipends per collective bargaining agreements with CSEA and Teamster;
- Materials and supplies increased by \$2.3 million, with the majority of the increase (\$2.1 million) in the restricted funds;
- Services and other operating expenditures increased by \$1.1 million as a result of unanticipated services and contracts as approved by the Board; and
- Capital Outlay increased slightly by \$.1 million for technology equipment to support the iDream Project at San Antonio and LUCHA schools.

General Fund - Unrestricted/Restricted			
	2011-12 First Interim	2011-12 Revised Adopted Budget	Budget Change
BEGINNING BALANCE	18,453,048	16,005,024	2,448,024
REVENUES			
Revenue Limit Resources	59,371,918	62,402,614	(3,030,696)
Other Federal Revenue	10,027,553	8,998,428	1,029,125
Lottery Revenues - Unrestricted	1,399,840	1,373,996	25,844
Other State Revenue	17,394,776	17,748,096	(353,320)
Class Size Reduction	6,059,718	6,115,410	(55,692)
Other Local Revenue	6,347,399	6,358,593	(11,194)
TOTAL REVENUES	100,601,204	102,997,137	(2,395,933)
EXPENDITURES			
Certificated Salaries	54,621,926	53,668,401	953,525
Classified Salaries	14,348,137	14,010,228	337,909
Employee Benefits	21,248,330	21,530,473	(282,143)
Materials and Supplies	5,795,496	3,463,491	2,332,005
Services, Other Operating	13,534,946	12,468,556	1,066,390
Capital Outlay	432,220	289,000	143,220
Other Outgo	30,068	30,068	0
Debt Service Payment	590,178	590,178	0
Direct Support/Indirect Cost	(302,329)	(302,329)	0
TOTAL EXPENDITURES & OTHER USES	110,298,972	105,748,066	4,550,906
INCREASE/(DECREASE) TO FUND BALANCE	(9,697,768)	(2,750,929)	(6,946,839)
ENDING FUND BALANCE	8,755,280	13,254,095	(4,498,815)
TOTAL DESIGNATIONS	3,615,958	3,193,306	422,652
UNASSIGNED/UNAPPROPRIATED AMOUNT	5,139,322	10,060,789	(4,921,467)

Demographics and Data

ENROLLMENT

Student enrollment for the District peaked in 1998 and has been in a decline since. In addition to families moving out of the area as a result of the economic downturn, charter schools continued to erode district enrollment in recent years. The District has lost 985 students since 2005. The CBEDS October 2011 enrollment count was 12,541 (including special education), a decrease of 140 students from the prior year ending enrollment. The 2011-12 enrollment loss was actually lower than estimated for the Adopted Budget when the loss was projected at 274.



STAFFING

The District already settled with both classified units, CSEA and Teamster, for fiscal year 2011-12 for one-time stipends of \$750.00 per FTE. There are no salary increases except for Step and Column movements. The District is in continuing discussions with the Alum Rock Educators Association (AREA), as the contract expired June 30, 2011. The \$750.00 per FTE stipends have been disbursed for CSEA and Teamster members.

Class sizes across the district for 2011-12 are as follows:

Grade K-3	20:1
LUCHA Grade 4-5	25:1
Adalante Grade 4-6	25:1
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district)

Teacher FTEs increased due to addition of intervention teachers paid by categorical funds (Restricted General Fund). One administrative position, Dean of Academic Affairs, was added to provide support for McEntee Elementary and Linda Vista Elementary. Reduction in classified support FTEs is due to elimination of one custodian position, one sign language interpreter position, one office assistant position, and adjustment in noon duty hours.

Combined General Fund Staffing Change				
	2011-2012 First Interim	2011-2012 Adopted Budget	FTE Change	% Change
Certificated				
Teachers	675.65	661.50	14.15	2.1%
Cert Supervisors and Admin	45.00	44.00	1.00	2.3%
Total Certificated	720.65	705.50	15.15	2.1%
Classified				
Instr Aides and Classified Support	168.31	170.81	(2.50)	-1.5%
Class Supervisors and Admin	17.20	17.20	-	0.0%
Clerical, Office and Other Classified	102.22	103.44	(1.22)	-1.2%
Total Classified	287.73	291.45	(3.72)	-1.3%
TOTAL FTE	1,008.38	996.95	11.43	1.1%

EMPLOYEE BENEFITS

The District pays approximately 74% of employee health benefit premiums on average. In addition, mandatory payroll taxes include the following.

<u>Employer Tax</u>	<u>2011-12</u>
STRS	8.2500%
PERS	10.9230%
PERS Reduction	2.0970%
OASDI	6.2000%
Medicare	1.4500%
Unemployment Insurance	1.6100%
Workers Comp	2.2289%
Certificated P/R Tax & Benefits	13.5389%
Classified P/R Tax & Benefits	24.5089%

INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is

allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

The indirect cost rate has decreased since 2006 (6.45%) as a result of the district's reduction of general administrative costs. ARUSD's 2011-12 approved indirect cost rate for allowable categorical programs is 5.23% and 4.80% for Child Nutrition Services. However, some categorical programs only allow the district to recover up to 2% in indirect costs.

For 2011-12, the Unrestricted General Fund is projected to recapture \$1.6 million of indirect costs from the categorical programs and \$.3 million from Child Nutrition Services.

General Fund - Unrestricted

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, plus contribute to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's revenue limit funding is accomplished by a mix of (1) local property taxes and (2) State apportionments of basic and equalization aid. Generally, the State apportionments amount to the difference between the District's revenue limit and the local property tax revenues. Revenue limit funding accounts for approximately 82.9% of total unrestricted resources.

The State allows for flexibility in forty-two Tier III categorical programs, only fifteen of which pertain to ARUSD. Funding for these programs will be provided as unrestricted funding from 2008-09 through 2014-15, with a two-year extension from the original end date of 2012-13. Total revenues from the Tier III categoricals are projected at \$6.1 million. Approximately \$1.6 million has been budgeted to continue activities originally intended by these programs. The remaining \$4.5 million is retained to offset revenue deficits.

The District remains committed to maintaining Class Size Reduction (CSR) in Kindergarten through 3rd Grades. However, state funding of K-3 CSR is woefully short of the costs to maintain class size at 20:1. Parcel tax revenues contribute approximately \$1.9 million to the CSR program.

Approximately \$3.3 million of the unrestricted ending balance must be set aside for economic uncertainties and encumbrances and obligations. Unassigned Ending Fund Balance is projected to be \$5.1 million at end of 2011-12, and this will enable the District to offset projected deficits in 2011-12 and 2012-13.

General Fund – Restricted

ROUTINE RESTRICTED MAINTENANCE (RRM)

The Routine Restricted Maintenance program concept is a strategy for managing Alum Rock School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and to maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

The District is required to set aside 3% of total adopted budget general fund expenditures for routine restricted maintenance. For 2011-12, \$2.1 million will be transferred from Unrestricted General Fund to Routine Restricted Maintenance. The RRM fund supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. Approximately 52% or \$1.3 million of RRM expenditures are for employee salaries and benefits. Projected ending fund balance of \$287 thousand is legally restricted for future maintenance needs.

CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology.

Federal revenues are projected at \$7.5 million, state revenues are projected at \$8.4 million, and local grants are projected at \$.3 million.

Included in the current year categorical budgets is one-time funding from the Federal Ed Jobs Fund. This fund will be used in 2011-12 and 2012-13 to alleviate layoffs of non-administrative positions.

TRANSPORTATION

The District currently operates 41 bus routes, two of which are regular home-to-school busing to Painter, McCollam and Sheppard schools. The remaining thirty-nine routes (an increase of five routes from prior year) transport special education students within the district and also to programs outside district boundaries. A total of 207 regular education students and 416 special education students are bused daily for a total of 1710 miles.

State funding for Home-to-School Transportation is budgeted to be cut by 50% (\$703 thousand) in anticipation of the mid-year triggers.

For 2011-12, it is projected that Unrestricted General Fund will have to contribute \$2.2 million to offset state funding shortfall. This is approximately 75% of the \$2.9 million total expenditures.

SPECIAL EDUCATION

ARUSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

For 2011-12, the District is providing instruction and specialized services for 399 special education students in district operated programs and 143 students in county operated programs (as of October 2011 CBEDS count). The cost to operate special education programs is \$14.7 million and the District will only receive \$5.6 million from revenue limit, federal and state sources. Special Ed deficit of \$9.1 million (62% of total expenditures) will have to be transferred in from the Unrestricted General Fund.

Cashflow

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels. Now that we are in an era of State Budget cuts and cash deferrals, cash has moved into the forefront.

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable are an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The State's 2011-12 Budget Plan includes several changes and additions to the deferrals for the 2011-12 fiscal year. The updated deferral schedule results in 38.4% of the cash flowing from the current-year apportionments into the 2012-13 fiscal year (this is an increase in the cash deferral rate of 28.3% in 2010-11). As a result, ARUSD will not have access to approximately \$15 million to pay for budgeted expenditures until after July 1, 2012. The District monitors cash on a weekly basis and prepares updated

cashflow projections monthly, and will manage accounts payables to get through the negative cash months. See projected Cashflow in the State Reports section.

Revenue Limit State Aid Apportionment Schedule

	Per Education Code 14041	2011-12 Apportionment Schedule
Jul-11	15.0%	0.0%
Aug-11	15.0%	0.0%
Sep-11	15.0%	11.7%
Oct-11	15.0%	0.0%
Nov-11	0.0%	9.0%
Dec-11	0.0%	9.0%
Jan-12	6.0%	25.3%
Feb-12	6.8%	0.5%
Mar-12	6.8%	0.0%
Apr-12	6.8%	4.6%
May-12	6.8%	1.5%
Jun-12	6.8%	0.0%
Cash Apportionments, 2011-12		61.6%
Jul-12		22.6%
Aug-12		15.8%
Deferred Apportionments, 2012-13		38.4%
	100.0%	100.0%

The Board approved a Resolution in November, 2011 authorizing the borrowing of funds for fiscal year 2011-12 and issuance of Tax Revenue Anticipation Notes (TRANS) up to \$10 million. The District has not issue a TRANS as of First Interim, but may do so before March 2012 in order to finance cash shortfalls arising from the mismatch between the timing of expenditures and the receipt of revenues.

Multi-Year Projections

Revenues are projected using guidelines by Santa Clara County Office of Education (SCCOE) and State Department of Education. The factors applied are based on the State's 2011-12 Budget Plan, SCCOE Guidelines and School Services of California Dashboard.

Expenditures are projected based on projected enrollment decline and corresponding staffing level with estimated step and column increases; provisions have not been made for collective bargaining settlements in either Year 2 or Year 3. Estimated step and column increases are included in the projections at 1.0% for certificated and 0.5% for classified employees.

Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of 2011-12 one-time only expenditures.

See Budget Assumptions on page 4.

YEAR 2: 2012-13

- COLA is estimated at 3.1% with continuation of the deficit factor of 19.754%
- Net increase to revenue limit base is 3.1% (approximately \$193 per ADA)
- Due to projected decline in enrollment, revenue limit ADA is projected at 12,053.06 based on estimated 2011-12 Period 2 (P-2) attendance ; enrollment for 2012-13 is projected at 12,037
- Mandated cost reimbursements have not been budgeted
- Classroom staffing has been adjusted to reflect enrollment decline, while maintaining K-3 class size at 20:1
- Contribution from Unrestricted General Fund to Restricted programs is projected to be at \$13.0 million.

YEAR 3: 2013-14

- COLA is estimated at 2.8% with continuation of the deficit factor of 19.754%
- Net increase to revenue limit base is 2.8% (approximately \$179 per ADA)
- Continuing the trend of declining enrollment, revenue limit ADA is projected at 11,546.70 based on estimated 2012-13 Period 2 (P-2) attendance; enrollment for 2013-14 is projected at 11,730
- Classroom staffing has been adjusted to reflect enrollment decline, while maintaining K-3 class size at 20:1
- Contribution from Unrestricted General Fund to Restricted programs is projected to be at \$13.4 million. The increase in contribution reflects transportation and special education expenditures that increase on the natural

The multi-year projections table below shows that the District is operating with ongoing deficits. The combination of declining enrollment and negative funding by the State do

not generate enough revenues to offset expenditures that increase on the natural each year. The District is projected to have a negative ending fund balance by the end of fiscal year 2013-14.

Combined General Fund Unrestricted/Restricted	2011-12 Revised Adopted Budget	2011-12 First Interim	Year 2 2012-13 Projected	Year 3 2013-14 Projected
COLA	2.24%	2.24%	3.10%	2.80%
Deficit Factor	-19.754%	-19.754%	-19.754%	-19.754%
Other Revenue Limit Adjustment		(\$250.00)		
Enrollment	12,407	12,541	12,037	11,730
Average Daily Attendance (ADA)	12,176.79	12,181.58	12,057.03	11,546.66
Funded Revenue Limit (RL)	\$5,028.27	\$4,778.27	\$5,182.29	\$5,325.94
Beginning Fund Balance	\$ 18,453,048	\$ 18,453,048	\$ 8,755,280	\$ 6,549,788
Revenues	\$ 102,997,137	\$ 100,601,204	\$ 105,048,575	\$ 102,962,527
Salaries and Benefits	(89,209,102)	(90,218,393)	(89,838,523)	(89,468,423)
Supplies and Operating Expenses	(16,251,115)	(19,792,730)	(17,127,731)	(17,206,737)
Indirect Cost and Transfers	302,329	302,329	302,365	303,386
Debt Service	(590,178)	(590,178)	(590,178)	(431,223)
Surplus/(Deficit)	\$ (2,750,929)	\$ (9,697,768)	\$ (2,205,492)	\$ (3,840,470)
Ending Fund Balance	\$ 15,702,119	\$ 8,755,280	\$ 6,549,788	\$ 2,709,318
Legally Restricted	2,186,625	286,989	0	0
Accounting Restriction	20,000	20,000	20,000	20,000
Committed - Reserve for Economic Uncertainties	3,172,442	3,308,969	3,217,622	3,204,090
Ending Fund Balance, Unassigned	\$ 10,323,052	\$ 5,139,322	\$ 3,312,166	\$ (514,772)

The Governor will release his Budget Proposal for 2012-13 fiscal year on January 10, 2012. On November 16, 2011, the Legislative Analyst Office released a report that anticipates a \$3.7 billion shortfall for 2011-12 and total budget deficit of \$13 billion through 2012-13. In light of the state budget deficits, the Governor's 2012 Proposal is sure to change the District's budget assumptions for the two out years. A Budget Advisory Committee will be convened in early 2012 to assist staff with budget planning for fiscal year 2012-13.

GENERAL OPERATING FUND

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND
SUMMARY OF UNRESTRICTED AND RESTRICTED PROGRAMS
1ST INTERIM BUDGET
2011-12**

	UNRESTRICTED	RESTRICTED	TOTAL
BEGINNING BALANCE	15,926,226	2,526,822	18,453,048
REVENUES			
Revenue Limit Sources	57,465,964	1,905,954	59,371,918
Federal Revenues	120,000	9,907,553	10,027,553
Other State Revenues	15,736,203	9,118,131	24,854,334
Other Local Revenues	4,664,300	1,683,099	6,347,399
TOTAL REVENUES	<u>77,986,466</u>	<u>22,614,737</u>	<u>100,601,203</u>
EXPENDITURES			
Certificated Salaries	41,908,816	12,713,110	54,621,926
Classified Salaries	8,130,652	6,217,485	14,348,137
Employee Benefits	15,070,890	6,177,440	21,248,330
Books and Supplies	2,146,350	3,649,149	5,795,499
Services, Other Operating	5,640,716	7,894,229	13,534,945
Capital Outlay	423,055	9,165	432,220
Other Outgo	30,068	0	30,068
Direct Support/Indirect Costs	(1,891,705)	1,589,376	(302,329)
Other Debt Service Payments	590,178	0	590,178
TOTAL EXPENDITURES	<u>72,049,019</u>	<u>38,249,954</u>	<u>110,298,974</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	5,937,447	(15,635,217)	(9,697,770)
OTHER FINANCING SOURCES			
Interfund Transfers			
Transfers In	0	13,395,382	13,395,382
Transfers Out	0	0	0
Other Sources/Uses	0	0	0
Contributions	(13,395,382)	0	(13,395,382)
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(13,395,382)</u>	<u>13,395,382</u>	<u>0</u>
NET INCREASE (DECREASE)	(7,457,935)	(2,239,835)	(9,697,770)
NET BALANCE	<u>8,468,291</u>	<u>286,987</u>	<u>8,755,278</u>
COMPONENTS OF ENDING BALANCE			
Revolving Fund	20,000	0	20,000
Economic Uncertainties	3,308,969	0	3,308,969
Legally Restricted	0	286,989	286,989
TOTAL RESERVED	<u>3,328,969</u>	<u>286,989</u>	<u>3,615,958</u>
UNASSIGNED/UNAPPROPRIATED AMOUNT	<u>5,139,322</u>	<u>0</u>	<u>5,139,322</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
District Annual NPS	3.78	3.60	3.97	3.97	3.97
COE Special Education	98.51	103.17	103.17	103.17	103.17
ARUESD ADA	12,860.79	12,367.29	12,177.61	12,053.06	11,542.70
ADA Total	12,963.08	12,474.06	12,284.75	12,160.20	11,649.84
Revenue Limit per ADA	6,104.48	6,080.48	6,217.48	6,410.48	6,589.48
<i>Net Effective Revenue Limit</i>	<i>4,731.01</i>	<i>5,027.24</i>	<i>4,778.27</i>	<i>5,184.35</i>	<i>5,329.12</i>
BEGINNING BALANCE	21,195,352	20,836,348	18,453,048	8,755,277	6,549,787
REVENUES					
Revenue Limit Resources	61,392,576	62,851,189	59,371,918	63,714,841	62,755,454
Other Federal Revenue	11,679,031	11,426,937	10,027,553	9,344,811	8,104,509
Lottery Revenues - Unrestricted	1,444,370	1,439,566	1,399,840	1,340,567	1,306,361
Other State Revenue	19,267,950	17,780,049	17,394,776	18,275,689	18,494,953
Class Size Reduction	6,484,495	5,995,323	6,059,718	5,784,471	5,559,561
Other Local Revenue	9,002,050	7,036,506	6,347,399	6,588,196	6,741,689
TOTAL REVENUES	109,270,473	106,529,571	100,601,203	105,048,574	102,962,527
EXPENDITURES					
Certificated Salaries	56,497,904	55,083,409	54,621,926	53,845,105	53,904,650
Classified Salaries	14,639,155	14,355,235	14,348,137	14,415,312	14,485,696
Employee Benefits	20,295,775	21,158,049	21,248,330	21,578,106	21,078,077
Materials and Supplies	4,429,062	4,197,368	5,795,499	4,864,910	4,830,880
Services, Other Operating	13,380,644	13,871,502	13,534,945	11,934,818	12,046,929
Capital Outlay	335,773	75,583	432,220	297,092	297,092
Other Outgo	26,720	33,829	30,068	30,910	31,837
Debt Service Payment	291,799	415,636	590,178	590,178	431,223
Direct Support/Indirect Cost	(267,355)	(277,739)	(302,329)	(302,365)	(303,386)
TOTAL EXPENDITURES	109,629,477	108,912,871	110,298,974	107,254,065	106,802,997
OTHER FINANCING SOURCES/USES					
Transfers To CNS	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0
INCREASE/(DECREASE)	(359,004)	(2,383,300)	(9,697,770)	(2,205,491)	(3,840,470)
NET BALANCE	20,836,348	18,453,048	8,755,277	6,549,787	2,709,317
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Restricted					
Routine Repair	583,453	627,702	286,989	0	0
Other Restricted	4,477,688	1,899,120	0	0	0
Committed					
Economic Uncertainties	3,288,884	3,267,386	3,308,969	3,217,622	3,204,090
TOTAL DESIGNATIONS	8,370,025	5,814,208	3,615,958	3,237,622	3,224,090
UNASSIGNED/UNAPPROPRIATED AMOUNT	12,466,323	12,638,840	5,139,322	3,312,166	(514,772)

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY**

2011-2012 1st Interim											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	47.000	80.850	-	127.850	526.900	654.750	-	-	-	654.750
1200 Cert Pupil Support	-	-	9.900	-	9.900	9.000	18.900	-	-	-	18.900
1300 Cert Supervisors	-	11.500	2.000	-	13.500	31.500	45.000	-	-	-	45.000
1900 Other Certificated	-	1.000	1.000	-	2.000	0.000	2.000	-	-	-	2.000
Total Certificated	0.000	59.500	93.750	0.000	153.250	567.400	720.650	0.000	0.000	0.000	720.650
Classified											
2100 Instr Aides	-	0.563	52.750		53.313	0.000	53.313	-	-	-	53.313
2200 Classified Support	12.900	16.250	-	25.500	54.650	60.350	115.000	44.155	-	-	159.155
2300 Class Supervisors and Admin	0.800	1.500	-	2.200	4.500	12.700	17.200	8.300	-	0.500	26.000
2400 Clerical and Office	1.500	17.594	4.500		23.594	60.750	84.344	3.000	-	0.750	88.094
2900 Other Classified	-	2.750	-		2.750	15.125	17.875	-	-	-	17.875
Total Classified	15.200	38.657	57.250	27.700	138.807	148.925	287.732	55.455	0.000	1.250	344.437
TOTAL FTE	15.200	98.157	151.000	27.700	292.057	716.325	1008.382	55.455	0.000	1.250	1065.087

2011-2012 Adopted Budget											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	32.300	80.850	-	113.150	528.450	641.600	-	-	-	641.600
1200 Cert Pupil Support	-	-	9.900	-	9.900	9.000	18.900	-	-	-	18.900
1300 Cert Supervisors	-	10.500	2.000	-	12.500	31.500	44.000	-	-	-	44.000
1900 Other Certificated	-	0.000	1.000	-	1.000	0.000	1.000	-	-	-	1.000
Total Certificated	0.000	42.800	93.750	0.000	136.550	568.950	705.500	0.000	0.000	0.000	705.500
Classified											
2100 Instr Aides	-	0.563	53.750	-	54.313	0.750	55.063	-	-	-	55.063
2200 Classified Support	12.900	16.000	-	25.500	54.400	61.350	115.750	44.125	-	-	159.875
2300 Class Supervisors and Admin	0.800	1.500	-	2.200	4.500	12.700	17.200	8.300	-	0.500	26.000
2400 Clerical and Office	1.500	17.000	4.500	-	23.000	61.750	84.750	3.000	-	0.750	88.500
2900 Other Classified	-	2.938	-	-	2.938	15.750	18.688	-	-	-	18.688
Total Classified	15.200	38.001	58.250	27.700	139.151	152.300	291.451	55.425	0.000	1.250	348.126
TOTAL FTE	15.200	80.801	152.000	27.700	275.701	721.250	996.951	55.425	0.000	1.250	1053.626

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND
BUDGET ASSUMPTIONS
2011-12 1ST INTERIM BUDGET**

	2010-11	2011-12	2011-12	2012-13	2013-14
	Actuals	Adopted Budget	1st interim Budget	Projected	Projected
Dartboard/Factors					
	Actuals	Adopted Budget	1st Interim	Year 2	Year 3
FACTOR	2010-11	2011-12	2011-12	2012-13	2013-14
Revenue Limit COLA	-0.39%	2.24%	2.24%	3.10%	2.80%
Revenue Limit Deficit	-17.96%	-19.75%	-19.75%	-19.75%	-19.75%
Other Revenue Limit Adjustment	Eliminated	-\$330/ADA	-\$250/ADA	Eliminated	Eliminated
Equalization Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Funded Revenue Limit	6.26%	-6.54%	-6.54%	10.35%	2.79%
Lottery Income Non - Prop 20 (unrestricted)	\$112.50/ADA	\$111.00/ADA	\$111.75/ADA	\$111.75/ADA	\$111.75/ADA
Prop-20 (Restricted)	\$17.50/ADA	\$17.50/ADA	\$17.00/ADA	\$17.00/ADA	\$17.00/ADA
Special Education State COLA (Deficit)	0.00%	0.00%	0.00%	3.10%	2.80%
State Categorical Programs COLA (Deficit)	0.00%	0.00%	0.00%	3.10%	2.80%
Home-to-School and Special Education Transportation Trigger Cuts (one-time)	-	-	-50%	-	-
Interest Rate for 10-year Treasuries	3.20%	3.80%	3.50%	4.00%	4.10%
California Consumer Price Index (CPI)	1.80%	3.10%	3.20%	2.80%	3.00%
Indirect Cost Rate	5.44%	5.23%	5.23%	5.23%	5.23%

Attendance

Average Daily Attendance (ADA)					
Estimated P-2 ADA (In-District only)	12,227.12	11,879.00	12,053.06	11,542.70	11,248.18
Revenue Limit ADA	12,367.29	12,173.19	12,177.61	12,053.06	11,542.70
District NPS P-A ADA	3.97	3.60	3.97	3.97	3.97
Special Ed - COE ADA	103.17	103.17	103.17	103.17	103.17
Total Revenue Limit ADA	12,474.43	12,279.96	12,284.75	12,160.20	11,649.84
Base Revenue Limit per ADA	6,080.48	6,217.48	6,217.48	6,410.48	6,589.48
Funded Revenue Limit per ADA	5,027.24	4,698.27	4,778.27	5,184.35	5,329.12
Estimated daily rate for student attendance revenue	\$ 36.96	\$ 34.55	\$ 35.13	\$ 38.12	\$ 39.18

Parcel Tax

Parcel Tax parcels	21,017	21,017	21,019	21,019	21,019
Parcel Tax rate	\$ 160.16	\$ 165.12	\$ 163.92	\$ 168.51	\$ 173.57

**GENERAL FUND
UNRESTRICTED PROGRAMS**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND 03 - UNRESTRICTED**

	1st Interim Budget 10/31/2011	Adopted Budget 7/1/2011	Difference
BEGINNING BALANCE	15,926,226	15,663,963	(262,263)
REVENUES			
Revenue Limit Sources	57,465,964	56,780,770	685,194
Federal Revenues	120,000	120,000	0
Other State Revenues	15,736,203	15,386,532	349,671
Other Local Revenues	4,664,300	4,823,987	(159,687)
TOTAL REVENUES	<u>77,986,466</u>	<u>77,111,289</u>	<u>875,177</u>
EXPENDITURES			
Certificated Salaries	41,908,816	41,289,245	619,571
Classified Salaries	8,130,652	8,077,087	53,565
Employee Benefits	15,070,890	15,389,363	(318,473)
Books and Supplies	2,146,350	1,948,952	197,398
Services, Other Operating	5,640,716	5,113,026	527,690
Capital Outlay	423,055	289,000	134,055
Other Outgo	30,068	30,068	0
Direct Support/Indirect Costs	(1,891,705)	(1,932,419)	40,714
Other Debt Service Payments	590,178	590,178	0
TOTAL EXPENDITURES	<u>72,049,019</u>	<u>70,794,500</u>	<u>1,254,519</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES	5,937,447	6,316,789	(379,342)
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
Transfers Out	0	0	0
Contributions	(13,395,382)	(12,779,908)	(615,474)
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(13,395,382)</u>	<u>(12,779,908)</u>	<u>(615,474)</u>
NET INCREASE (DECREASE)	<u>(7,457,935)</u>	<u>(6,463,119)</u>	<u>(13,921,054)</u>
NET BALANCE	<u>8,468,291</u>	<u>9,200,844</u>	<u>(732,553)</u>
COMPONENTS OF ENDING BALANCE			
Revolving Fund	20,000	20,000	0
Economic Uncertainties	3,308,969	3,172,442	136,527
TOTAL DESIGNATIONS	<u>3,328,969</u>	<u>3,192,442</u>	<u>136,527</u>
UNASSIGNED/UNAPPROPRIATED AMOUNT	<u>5,139,322</u>	<u>6,008,402</u>	<u>-869,080</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
District Annual NPS	3.78	3.60	3.97	3.97	3.97
COE Special Education	98.51	103.17	103.17	103.17	103.17
ARUESD ADA	12,860.79	12,367.29	12,177.61	12,053.06	11,542.70
ADA Total	12,963.08	12,474.06	12,284.75	12,160.20	11,649.84
Revenue Limit per ADA	6,104.48	6,080.48	6,217.48	6,410.48	6,589.48
<i>Net Effective Revenue Limit</i>	<i>4,731.01</i>	<i>5,027.24</i>	<i>4,778.27</i>	<i>5,184.35</i>	<i>5,329.12</i>
BEGINNING BALANCE	14,270,697	15,765,712	15,926,226	8,468,291	6,549,788
REVENUES					
Revenue Limit Resources	59,389,663	60,835,066	57,465,964	61,749,723	60,735,464
Lottery Revenues	1,444,370	1,439,566	1,399,840	1,340,567	1,306,361
Class Size Reduction	6,484,495	5,995,323	6,059,718	5,784,471	5,559,561
Other State Revenue	8,263,465	8,006,254	8,276,645	8,193,788	8,170,121
Federal Revenue	139,453	230,000	120,000	120,000	120,000
Parcel Tax Revenue	2,333,805	3,332,422	3,410,980	3,506,488	3,611,682
Other Local Revenue	3,703,464	1,432,102	1,253,320	1,346,743	1,346,743
TOTAL REVENUES	81,758,716	81,270,734	77,986,466	82,041,780	80,849,933
EXPENDITURES					
Certificated Salaries	42,555,973	41,512,835	41,908,816	40,643,951	41,320,590
Classified Salaries	8,396,181	8,094,544	8,130,652	8,696,212	8,738,000
Employee Benefits	14,395,999	14,934,939	15,070,890	15,513,144	15,136,071
Books and Supplies	2,241,855	1,565,901	2,146,350	1,948,952	1,948,952
Services, Other Operating	5,230,589	5,895,775	5,640,716	5,257,993	5,345,368
Capital Outlay	0	48,787	423,055	297,092	297,092
Other Outgo	26,720	33,829	30,068	30,910	31,837
Direct Support/Indirect Cost	(2,076,362)	(2,028,244)	(1,891,705)	(1,987,549)	(1,958,445)
Other Debt Service Payments	291,799	415,636	590,178	590,178	431,223
TOTAL EXPENDITURES	71,062,754	70,474,001	72,049,019	70,990,882	71,290,688
OTHER FINANCING SOURCES/USES					
Categorical Programs Contribution	0	(275,610)	0	0	0
Routine Repair & Maintenance Contribution	(2,436,521)	(2,194,471)	(2,112,125)	(2,205,669)	(2,525,315)
Transportation Contribution	(1,038,705)	(804,137)	(2,151,961)	(1,482,484)	(1,517,922)
Special Education Contribution	(5,725,720)	(7,362,001)	(9,131,296)	(9,281,248)	(9,356,478)
TOTAL OTHER FINANCING SOURCES/USES	(9,200,946)	(10,636,219)	(13,395,382)	(12,969,401)	(13,399,715)
INCREASE/(DECREASE)	1,495,016	160,514	(7,457,935)	(1,918,503)	(3,840,470)
NET BALANCE	15,765,712	15,926,226	8,468,291	6,549,788	2,709,318
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Committed					
Economic Uncertainties	3,288,884	3,267,386	3,308,969	3,217,622	3,204,090
TOTAL DESIGNATIONS	3,308,884	3,287,386	3,328,969	3,237,622	3,224,090
UNASSIGNED/UNAPPROPRIATED AMOUNT	12,456,828	12,638,840	5,139,322	3,312,166	(514,772)

GENERAL FUND
RESTRICTED PROGRAMS

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS

2011-12 1st INTERIM BUDGET

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categorical, Special Education, and Transportation sub funds.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
2010-2011 1ST INTERIM BUDGET**

	1st Interim Budget 10/31/2011	Adopted Budget 7/1/2011	Difference
BEGINNING BALANCE	2,526,822	341,062	(2,185,760)
REVENUES			
Revenue Limit Sources	1,905,954	1,569,457	336,497
Federal Revenues	9,907,553	8,668,109	1,239,444
Other State Rvenues	9,118,131	9,851,154	(733,023)
Other Local Revenues	1,683,099	1,495,032	188,067
TOTAL REVENUES	<u>22,614,737</u>	<u>21,583,752</u>	<u>1,030,985</u>
EXPENDITURES			
Certificated Salaries	12,713,110	12,375,284	337,826
Classified Salaries	6,217,485	5,933,141	284,344
Employee Benefits	6,177,440	6,141,110	36,330
Books and Supplies	3,649,149	1,514,541	2,134,608
Services, Other Operating	7,894,229	7,355,530	538,699
Capital Outlay	9,165	0	9,165
Other Outgo	0	0	0
Direct Support/Indirect Costs	1,589,376	1,630,090	(40,714)
TOTAL EXPENDITURES	<u>38,249,954</u>	<u>34,949,696</u>	<u>3,300,258</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES	(15,635,217)	(13,365,944)	(2,269,273)
OTHER FINANCING SOURCES/USES			
Transfers In from General Fund	13,395,382	13,025,745	369,637
Transfers Out	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	<u>13,395,382</u>	<u>13,025,745</u>	<u>(369,637)</u>
NET INCREASE (DECREASE)	(2,239,835)	(340,199)	(1,899,636)
NET BALANCE	<u>286,989</u>	<u>865</u>	<u>(286,124)</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	6,924,654	5,070,636	2,526,822	286,988	0
REVENUES					
Revenue Limit Resources	2,002,913	2,016,123	1,905,954	1,965,118	2,019,990
Federal Revenues	11,539,578	11,196,937	9,907,553	9,224,811	7,984,509
Other State Revenue	11,004,485	9,773,795	9,118,131	10,081,901	10,324,832
Mega Item Transfer	0	0	0	0	0
Flexibility Transfer	0	0	0	0	0
Other Local Revenue	2,964,781	2,271,982	1,683,099	1,734,965	1,783,264
TOTAL REVENUES	27,511,757	25,258,837	22,614,737	23,006,795	22,112,595
EXPENDITURES					
Certificated Salaries	13,941,931	13,570,574	12,713,110	13,201,154	12,584,060
Classified Salaries	6,242,974	6,260,691	6,217,485	5,719,100	5,747,696
Employee Benefits	5,899,776	6,223,110	6,177,440	6,064,962	5,942,006
Materials and Supplies	2,187,207	2,631,467	3,649,149	2,915,958	2,881,928
Services, Other Operating	8,150,055	7,975,727	7,894,229	6,676,825	6,701,560
Capital Outlay	335,773	26,796	9,165	0	0
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,809,007	1,750,505	1,589,376	1,685,184	1,655,059
TOTAL EXPENDITURES	38,566,723	38,438,870	38,249,954	36,263,184	35,512,309
OTHER FINANCING SOURCES/USES					
Categorical Programs Contribution	0	275,610	0	0	0
Routine Repair & Maintenance Contribution	2,436,521	2,194,471	2,112,125	2,205,669	2,525,315
Transportation Contribution	1,038,705	804,137	2,151,961	1,482,484	1,517,922
Special Education Contribution	5,725,720	7,362,001	9,131,296	9,281,248	9,356,478
TOTAL OTHER FINANCING SOURCES/USES	9,200,946	10,636,219	13,395,382	12,969,401	13,399,715
INCREASE/(DECREASE)	(1,854,020)	(2,543,814)	(2,239,835)	(286,988)	0
NET BALANCE	5,070,636 *	2,526,822 *	286,989 *	0	0
COMPONENTS OF ENDING BALANCE					
Restricted					
Routine Repair	583,453	627,702	286,989	0	0
Other Restricted	4,487,183	1,899,120	0	0	0
TOTAL DESIGNATIONS	5,070,636	2,526,822	286,989	0	0
UNASSIGNED/UNAPPROPRIATED AMOUNT	0	0	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
RESTRICTED PROGRAM SUMMARY
2011-12 1ST INTERIM BUDGET**

	ROUTINE REPAIR/ MAINTENANCE Fund 05	CATEGORICAL Fund 06	TRANSP Fund 07	SPECIAL EDUCATION Fund 08	TOTAL
BEGINNING BALANCE	627,702	1,899,120	0	0	2,526,822
REVENUES					
Revenue Limit Sources	0	0	0	1,905,954	1,905,954
Federal Revenues	0	7,532,180	0	2,375,373	9,907,553
Other State Revenues	0	8,411,115	702,897	4,119	9,118,131
Block Grant Transfer	0	0	0	0	0
Other Local Revenues	0	321,742	10,000	1,351,357	1,683,099
TOTAL REVENUES	<u>0</u>	<u>16,265,037</u>	<u>712,897</u>	<u>5,636,803</u>	<u>22,614,737</u>
EXPENDITURES					
Certificated Salaries	0	5,578,111	0	7,134,999	12,713,110
Classified Salaries	917,007	1,706,389	1,392,201	2,201,888	6,217,485
Employee Benefits	353,349	2,102,187	691,655	3,030,249	6,177,440
Books and Supplies	274,163	3,145,846	176,626	52,514	3,649,149
Services, Other Operating	786,437	4,999,510	461,992	1,646,290	7,894,229
Capital Outlay	0	9,165	0	0	9,165
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	121,882	622,949	142,385	702,160	1,589,376
TOTAL EXPENDITURES	<u>2,452,838</u>	<u>18,164,157</u>	<u>2,864,859</u>	<u>14,768,100</u>	<u>38,249,954</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	(2,452,838)	-1,899,120	(2,151,962)	(9,131,297)	(15,635,217)
OTHER FINANCING SOURCES					
Transfers In from General Fund	2,112,125	0	2,151,961	9,131,296	13,395,382
Transfers Out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	<u>2,112,125</u>	<u>0</u>	<u>2,151,961</u>	<u>9,131,296</u>	<u>13,395,382</u>
NET INCREASE (DECREASE)	(340,713)	-1,899,120	0	0	(2,239,833)
NET BALANCE	<u>286,989</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>286,988</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
ROUTINE REPAIR & MAINTENANCE - FUND 05
PROJECTIONS OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	111,532	583,453	627,702	286,989	0
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	2,436,521	2,194,471	2,112,125	2,205,669	2,525,315
TOTAL OTHER FINANCING SOURCES/USES	<u>2,436,521</u>	<u>2,194,471</u>	<u>2,112,125</u>	<u>2,205,669</u>	<u>2,525,315</u>
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	<u>2,548,053</u>	<u>2,777,924</u>	<u>2,739,827</u>	<u>2,492,658</u>	<u>2,525,315</u>
EXPENDITURES					
Salaries - Classified	937,826	913,859	917,007	921,592	926,200
Benefits	346,009	340,580	353,349	356,882	360,451
Books and Supplies	210,452	217,066	274,163	283,727	282,388
Services & Other Oper Exp	361,035	567,780	786,437	806,569	830,766
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	<u>109,278</u>	<u>110,937</u>	<u>121,882</u>	<u>123,887</u>	<u>125,510</u>
TOTAL EXPENDITURES	<u>1,964,600</u>	<u>2,150,222</u>	<u>2,452,838</u>	<u>2,492,657</u>	<u>2,525,315</u>
ENDING BALANCE	<u>583,453</u>	<u>627,702</u>	<u>286,989</u>	<u>0</u>	<u>0</u>

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CATEGORICALS - FUND 06
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	4.25%	-0.39%	2.24%	3.10%	2.80%
	2009-10	2010-11	2011-12	2012-2013	2013-2014
	Actuals	Actuals	1st Interim	Projected	Projected
BEGINNING BALANCE	6,813,122	4,487,184	1,899,120	-	-
REVENUES					
Federal Revenues	5,804,773	5,942,929	6,151,808	6,151,808	5,844,218
ARRA - Title I	894,062	1,043,071	-	-	-
State Fiscal Stabilization Funds	528,340	722,040	-	-	-
Ed Job Fund			1,380,372	932,712	
Other State Revenues	9,551,640	8,313,278	8,411,115	8,671,860	8,914,672
Contributions from Restricted/Unrestricted	-	275,610	-	-	-
Other Local Revenues	546,698	292,279	321,742	331,716	341,004
	17,325,513	16,589,207	16,265,037	16,088,096	15,099,894
TOTAL BEGINNING BALANCE & REVENUES	24,138,635	21,076,391	18,164,157	16,088,096	15,099,894
Other Sources/Transfers					
Contributions from Restricted/Unrestricted	-	-	-	-	-
Total Beg. Balance/Revenues/Other Sources	24,138,635	21,076,391	18,164,157	16,088,096	15,099,894
EXPENDITURES					
Certificated Salaries	6,791,211	6,196,883	5,578,111	5,994,805	5,305,647
Classified Salaries	1,908,727	1,876,529	1,706,389	1,185,449	1,191,376
Benefits	2,288,548	2,273,506	2,102,187	1,948,957	1,784,840
Books and Supplies	1,779,923	2,027,684	3,145,846	2,426,793	2,387,938
Services & Other Oper Exp	5,777,077	5,961,950	4,999,510	3,849,623	3,789,543
Relocatable Purchase/Equipment	261,702	26,796	9,165	-	-
Direct Support/Indirect Cost	844,265	813,923	622,949	682,469	640,549
Transfers to Other Funds					
TOTAL EXPENDITURES	19,651,453	19,177,271	18,164,157	16,088,096	15,099,894
ENDING BALANCE	4,487,184	1,899,120	-	0	0
COMPONENTS OF ENDING BALANCE					
SFSF - Designated for 2011-12	2,681,143	652,740			
English Language Acquisition Program	219,480	88,861			
Lottery	194,072	198,925			
Economic Impact Aid	737,590	229,211			
Quality Education Investment Act	163,405	182,709			
Medi-Cal Billing	227,791	317,568			
Local Donations	263,702	229,106			
TOTAL DESIGNATIONS	4,487,184	1,899,120	-	-	-
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	-	-	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
TRANSPORTATION - FUND 07
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	0	0	0	0	0
REVENUES					
Home to School Transportation - Regular	863,654	866,377	431,862	863,724	863,724
Home to School Transportation - Special Ed.	542,023	543,734	271,035	542,070	542,070
Other Local Revenues	30,140	24,987	10,000	10,000	10,000
Home to School Transportation - Block Grant	0	0	0	0	0
Special Education Transportation - Block Grant	0	0	0	0	0
TOTAL REVENUES	<u>1,435,817</u>	<u>1,435,098</u>	<u>712,897</u>	<u>1,415,794</u>	<u>1,415,794</u>
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	707,729	293,899	1,504,412	1,064,185	1,020,321
Transfers In - Fm General Fund Spec Ed	330,976	510,238	647,549	418,299	497,601
TOTAL OTHER FINANCING SOURCES/USES	<u>1,038,705</u>	<u>804,137</u>	<u>2,151,961</u>	<u>1,482,484</u>	<u>1,517,922</u>
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	<u><u>2,474,522</u></u>	<u><u>2,239,235</u></u>	<u><u>2,864,858</u></u>	<u><u>2,898,278</u></u>	<u><u>2,933,716</u></u>
EXPENDITURES					
Salaries - Classified	1,181,224	1,292,072	1,392,201	1,399,162	1,406,158
Benefits	568,114	644,064	691,655	698,572	705,557
Books and Supplies	140,054	137,785	176,624	171,444	176,588
Services & Other Oper Exp	468,905	49,784	461,992	485,054	499,605
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Cost	116,226	115,530	142,385	144,046	145,808
TOTAL EXPENDITURES	<u><u>2,474,522</u></u>	<u><u>2,239,235</u></u>	<u><u>2,864,858</u></u>	<u><u>2,898,278</u></u>	<u><u>2,933,716</u></u>
ENDING BALANCE	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL EDUCATION - FUND 08
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE		0	0	0	0
REVENUES					
Revenue Limit Sources	2,002,913	2,016,123	1,905,954	1,965,118	2,019,990
Federal Revenues	2,467,436	2,393,739	2,375,373	2,140,291	2,140,291
ARRA Resource 3313 Local Assistance	1,736,022	929,804			
ARRA Resource 3319 Federal Preschool	28,590	85,324			
ARRA Resource 3324 Preschool Local Entitlement	80,355	80,030			
Other State Revenues	47,168	50,406	4,119	4,247	4,366
Other Local Revenues	2,387,943	1,954,716	1,351,357	1,393,249	1,432,260
TOTAL REVENUES	<u>8,750,427</u>	<u>7,510,142</u>	<u>5,636,803</u>	<u>5,502,905</u>	<u>5,596,907</u>
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	5,725,720	7,362,001	9,131,296	9,281,248	9,356,478
TOTAL OTHER FINANCING SOURCES/USES	<u>5,725,720</u>	<u>7,775,292</u>	<u>9,131,296</u>	<u>9,281,248</u>	<u>9,356,478</u>
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	<u>14,476,147</u>	<u>14,872,143</u>	<u>14,768,099</u>	<u>14,784,153</u>	<u>14,953,385</u>
EXPENDITURES					
Certificated Salaries	7,150,720	7,373,691	7,134,999	7,206,349	7,278,412
Classified Salaries	2,215,197	2,178,231	2,201,888	2,212,897	2,223,962
Benefits	2,697,105	2,964,960	3,030,249	3,060,551	3,091,157
Books and Supplies	56,778	248,932	52,513	33,994	35,014
Services & Other Oper Exp	1,543,038	1,396,213	1,646,290	1,535,579	1,581,646
Capital Outlay	74,071	0	0	0	0
Direct Support/Indirect Cost	739,238	710,116	702,160	734,782	743,193
TOTAL EXPENDITURES	<u>14,476,147</u>	<u>14,872,143</u>	<u>14,768,099</u>	<u>14,784,152</u>	<u>14,953,385</u>
ENDING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SPECIAL PURPOSE FUND

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Self-Insurance Fund exists to separate moneys received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

SPECIAL REVENUE FUNDS

Cafeteria Fund
Deferred Maintenance Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA - FUND 13
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources are provided by the State and Federal assistance and monies collected from lunch programs. The funds may only be expended for Cafeteria related purposes.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Budget	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	2,000,884	2,610,435	2,826,136	2,328,384	1,881,845
REVENUES					
Federal Revenue	5,953,707	6,156,175	6,353,180	6,101,355	6,131,862
State Revenue	487,674	508,137	431,000	431,000	431,000
Interest	12,639	5,804	5,000	5,000	5,000
Local Revenue	440,221	247,016	200,000	200,000	200,000
TOTAL REVENUES	6,894,241	6,917,132	6,989,180	6,737,355	6,767,862
OTHER FINANCING SOURCES/USES					
Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
Trnsfr In - From General Fund	0	0	0	0	0
Other Auth Interfund Trans In	0	0	0	0	0
TOTAL FINANCING SOURCES/USES	0	0	0	0	0
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	8,895,125	9,527,567	9,815,316	9,065,739	8,649,707
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	2,052,134	2,018,049	2,283,611	2,295,029	2,306,504
Benefits	993,420	1,017,831	1,147,030	1,158,500	1,170,085
Books and Supplies	2,733,010	3,125,894	3,503,962	3,228,000	3,228,000
Services & Other Oper Exp	136,359	93,584	150,000	150,000	150,000
Capital Outlay	102,412	168,335	100,000	50,000	50,000
Direct Support/Indirect Cost	267,355	277,738	302,329	302,365	303,386
TOTAL EXPENDITURES	6,284,690	6,701,431	7,486,932	7,183,894	7,207,975
ENDING BALANCE	2,610,435	2,826,136	2,328,384	1,881,845	1,441,732
COMPONENTS OF ENDING BALANCE					
Revolving Cash	1,000	1,000	1,000	1,000	1,000
Stores Inventory	300,974	303,588	303,588	303,588	303,588
Designated for Equipment Replacement	110,000	168,335	100,000	100,000	100,000
Restricted	2,198,461	2,353,213	1,923,796	1,477,257	1,037,144
TOTAL DESIGNATIONS	2,610,435	2,826,136	2,328,384	1,881,845	1,441,732
UNASSIGNED/UNAPPROPRIATED AMOUNT	0	0	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
DEFERRED MAINTENANCE -14
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Fund, designated as Fund 14, is established for a program authorized by the State whereby a five year plan for the maintenance of buildings is approved.

For 2008-09 through 2014-15 is made flexible by EC42605, therefore funding related to this budget item is unrestricted for this five-year period and may be used for any educational service.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	1,067,351	464,862	933,049	248,226	0
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	467,226	-	-	-
Transfers In - Fm General Fund	-	-	-	-	-
Local Revenues	10,197	5,460	-	-	-
TOTAL REVENUES	10,197	472,686	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In - Fm Routine Repair	-	-	-	-	-
Transfers In - Fm Measure G -	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	1,077,549	937,547	933,049	248,226	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	612,687	4,498	684,823	248,226	-
TOTAL EXPENDITURES	612,687	4,498	684,823	248,226	-
ENDING BALANCE	464,862	933,049	248,226	0	0

CAPITAL PROJECT FUNDS

**GO Bond-Measure G Fund
Capital Facilities Fund
County School Facility Fund
Special Reserve Fund**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
BUILDING FUND - FUND - 21
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	28,639,330	33,654,235	7,477,933	2,812,103	2,812,103
REVENUES					
Proceeds from the Sale of Bonds	23,685,500	-	-	-	-
Other Local Revenue	6,772	63,638			
Interest	189,331	85,434	115,000	-	-
TOTAL REVENUES	23,881,603	149,072	115,000	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES	52,520,933.62	33,803,307	7,592,933	2,812,103	2,812,103
EXPENDITURES					
Classified Salaries	296,258	259,838	16,275	-	-
Benefits	87,431	83,337	1,870	-	-
Books and Supplies	37,805	7,946	500	-	-
Services & Other Oper Exp	1,456,801	401,878	118,150	-	-
Capital Outlay	16,988,404	25,572,375	4,644,035	-	-
Other Outgo	-	-			
Direct Support/Indirect Cost	-				
TOTAL EXPENDITURES	18,866,698	26,325,374	4,780,830	-	-
ENDING BALANCE*	33,654,235	7,477,933	2,812,103	2,812,103	2,812,103

*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary School. QSCB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QSCBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND - 25
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$1.43 per square foot for residential and \$0.22 per square foot for commercial/industrial construction.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	541,033	402,507	468,049	21,659	0
REVENUES					
Federal Revenues	-	-	-	-	0
State Revenues	-	-	-	-	0
Local Revenues	141,778	229,957	60,000	54,000	54,000
TOTAL REVENUES	141,778	229,957	60,000	54,000	54,000
TOTAL BEGINNING BALANCE & REVENUES	682,811	632,464	528,049	75,659	54,000
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	69,376	-	-	-
Capital Outlay	280,304	95,039	506,390	75,659	54,000
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	280,304	164,415	506,390	75,659	54,000
ENDING BALANCE	402,507	468,049	21,659	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
COUNTY SCHOOL FACILITY FUND - 35
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Budget	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	2,629,821	1,095,798	467,444	0	0
REVENUES					
Other State Revenues	-	-	-	-	-
Interest	15,946	7,160	-	-	-
Other Local Revenues	12,147	50,894	-	-	-
TOTAL REVENUES	28,093	58,054	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	2,657,914	1,153,852	467,444	0	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	26,903	477,233	1,101	-	-
Capital Outlay	1,535,213	209,175	466,343	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	1,562,116	686,408	467,444	-	-
ENDING BALANCE	1,095,798	467,444	0	0	0

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - 40
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2009-10	2010-11	2011-12	2012-13	2013-14
	Actuals	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	623,850	486,627	523,215	0	0
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	1,933	254,059	1,750,000	-	-
TOTAL REVENUES	1,933	254,059	1,750,000	-	-
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FIANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	625,784	740,686	2,273,215	0	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	2,340	3,288	-	-
Capital Outlay	139,157	215,131	2,269,927	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	139,157	217,471	2,273,215	-	-
ENDING BALANCE	486,627	523,215	0	0	0

SELF-INSURANCE FUND



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SELF INSURANCE FUND
COMBINED FUNDS 67 & 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

	2010-11	2011-12	2012-13	2013-14
	Actuals	Proposed Budget	Projected	Projected
BEGINNING BALANCE	120,354	2,635,235	2,620,565	2,620,565
Beginning Balance Adjustment		(15,470)		
REVENUES				
Federal Revenues	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	16,672,907	16,805,618	17,300,926	17,301,968
TOTAL REVENUES	16,672,907	16,805,618	17,300,926	17,301,968
TOTAL BEGINNING BALANCE & REVENUES	16,793,261	19,425,383	19,921,491	19,922,533
EXPENDITURES				
Classified Salaries	114,651	114,651	115,224	115,800
Benefits	44,947	46,181	46,643	47,109
Books and Supplies	7,042	5,000	9,350	9,350
Services & Other Oper Exp	13,991,388	16,638,987	17,129,709	17,129,709
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	14,158,027	16,804,818	17,300,926	17,301,968
ENDING FUND BALANCE	2,635,235	2,620,565	2,620,565	2,620,565

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
HEALTH & WELFARE BENEFITS FUND - 67
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

	2010-11	2011-12	2012-13	2013-14
	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	120,354	1,773,999	1,758,529	1,758,529
Beginning Balance Adjustment		(15,470)		
REVENUES				
Federal Revenues	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	14,300,848	15,225,829	15,225,829	15,225,829
TOTAL REVENUES	14,300,848	15,225,829	15,225,829	15,225,829
OTHER FINANCING SOURCES/USES				
Transfers In				
TOTAL OTHER FINANCING SOURCES/USES				
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	14,421,202	16,984,358	16,984,358	16,984,358
EXPENDITURES				
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services & Other Oper Exp	12,647,203	15,225,829	15,225,829	15,225,829
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	12,647,203	15,225,829	15,225,829	15,225,829
ENDING FUND BALANCE	1,773,999	1,758,529	1,758,529	1,758,529

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
WORKERS' COMPENSATION FUND - 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

	2010-11	2011-12	2012-13	2013-14
	Actuals	1st Interim Budget	Projected	Projected
BEGINNING BALANCE	-	861,236	861,236	-
REVENUES				
Federal Revenues				
State Revenues	-	-	-	-
Local Revenues	2,372,060	1,579,789	2,075,097	2,076,139
TOTAL REVENUES	<u>2,372,060</u>	<u>1,579,789</u>	<u>2,075,097</u>	<u>2,076,139</u>
OTHER FINANCING SOURCES/USES				
Transfers In				
TOTAL OTHER FINANCING SOURCES/USES				
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	<u>2,372,060</u>	<u>2,441,025</u>	<u>2,936,333</u>	<u>2,076,139</u>
EXPENDITURES				
Classified Salaries	114,651	114,651	115,224	115,800
Benefits	44,947	46,181	46,643	47,109
Books and Supplies	7,042	5,000	9,350	9,350
Services & Other Oper Exp	1,344,185	1,413,158	1,903,880	1,903,880
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	<u>1,510,824</u>	<u>1,578,989</u>	<u>2,075,097</u>	<u>2,076,139</u>
ENDING FUND BALANCE	<u>861,236</u>	<u>862,036</u>	<u>861,236</u>	<u>0</u>

APPENDICES



Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem Taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and

stipulating the amount, manner and purpose for the expenditure items.

Appropriation For Contingencies That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Assessed Valuation (also, Assessed Value) The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit See Revenue Limit.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts See Maintenance Assessment Districts.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Chapter 1 Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Chapter 2 Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Classified Personnel School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

Concurrently Enrolled Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic

Education Skills Test (CBEST).

Criteria and Standards Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

Deficit Factor When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Equalization Aid The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

ERAF Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Factfinding The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

Forest Reserve Funds 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

Full-Time Equivalent (FTE) A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed

in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Least Restrictive Environment Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity

among school districts.

Leveling Up Raising the revenue level of low revenue districts to promote revenue equity among school districts.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

Miscellaneous Funds Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

Permissive Override Tax Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PERS Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL81-874 A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

PL94-142 Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received

in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Reduction-in-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Funds A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROC/P Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

SB 90 Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

Secured Roll That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

Squeeze Formula The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue

districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 See Proposition 98.

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z

A

Acronym	Description
AAD	Assessment and Accountability Division
AB	Assembly Bill
ACE	<u>American Council on Education (Outside Source)</u>
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	<u>Association of California School Administrators (Outside Source)</u>
ACT	<u>American College Testing (Outside Source)</u>
ADA	<u>Americans with Disabilities Act (Outside Source)</u>
ADA	average daily attendance
AID	<u>Audits and Investigations Division</u>
AIDS	acquired immune deficiency syndrome
AIECE	<u>American Indian Early Childhood Education</u>
AMAOs	Annual Measurable Achievement Objectives
AP	<u>Advanced Placement</u>
API	<u>Academic Performance Index</u>
APR	<u>Accountability Progress Reporting</u>
ASAM	<u>Alternative Schools Accountability Model</u>
ASES	<u>After School Education and Safety Program</u>
ASRA	<u>Administrative Support and Regulations Adoption</u>
AVID	<u>Advancement Via Individual Determination</u>
AYP	Adequate Yearly Progress

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B

Acronym	Description
BPPVE	<u>Bureau for Private Postsecondary and Vocational Education (Outside Source)</u>
BTSA	<u>Beginning Teacher Support and Assessment (Outside Source)</u>
BTTP	<u>Bilingual Teacher Training Program</u>

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C

Acronym	Description
C.A.S.H.	<u>Coalition for Adequate School Housing (Outside Source)</u>
CAASFEP	<u>California Association of Administrators of State and Federal Education Programs (Outside Source)</u>
CABE	<u>California Association of Bilingual Education (Outside Source)</u>
CACE	<u>California Association for Compensatory Education (Outside Source)</u>
CACFP	<u>Child and Adult Care Food Program</u>
CADS	<u>Consolidated Application Data System</u>
CAHSEE	<u>California High School Exit Examination</u>
Cal-SAFE	<u>California School Age Families Education</u>
CALPADS	<u>California Longitudinal Pupil Achievement Data System</u>
CalSTRS	<u>California State Teachers' Retirement System (Outside Source)</u>
CALTIDES	<u>California Longitudinal Teacher Integrated Data Education System</u>
CalWORKS	<u>California Work Opportunity and Responsibility to Kids</u>
CaMSP	<u>California Mathematics and Science Partnership</u>

CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	competency-based education
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test (Outside Source)
CBET	community-based English tutoring
CBR	California Business Roundtable (Outside Source)
CCAE	California Council for Adult Education
CCC	California Community Colleges (Outside Source)
CCDA	California Career Development Association
CCDAA	California Child Development Administrators Association
CCDBG	Child Care and Development Block Grant
CCDF	Child Care and Development Fund
CCEI	California Counsel of Electronics Instructors
CCFRF	Child Care Facilities Revolving Fund
CCIS	California Consortium for Independent Study
CCLDHN	California Conference of Local Health Department Nutritionists (Outside Source)
CCR	coordinated compliance review
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association (Outside Source)
CCSS	Common Core State Standards
CCSSO	Council of Chief State School Officers (Outside Source)
CD	Communications Division
CD	Child Development
CDC	Centers for Disease Control and Prevention (Outside Source)
CDD	Child Development Division
CDE	California Department of Education
CDFS	Child Development Fiscal Services
CDHS	California Department of Health Services (Outside Source)
CDPAC	Child Development Policy Advisory Committee
CDS	county/district/school code
CDS	Community Day Schools
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	California Drafting Technology Consortium
CEEB	College Entrance Examination Board (Outside Source)
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers (Outside Source)
CHADD	Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	Children Now (Outside Source)
CHKRC	California Healthy Kids Resource Center (Outside Source)
CHKS	California Healthy Kids Survey
CHSA	California Head Start Association
CHSPE	California High School Proficiency Examination
CHSSCO	California Head Start-State Collaboration Office
CIF	California Interscholastic Federation (Outside Source)
CITEA	California Industrial and Technology Education Association
CLAB	Curriculum, Learning and Accountability Branch
CLAD	Crosscultural, Language, and Academic Development (Outside Source)
CLHS	California League of High Schools (Outside Source)
CLLS	California Library Literacy Services (Outside Source)
CLMS	California League of Middle Schools

CMA	<u>California Modified Assessment</u>
CMAS	<u>California Multiple Award Schedule</u>
CMD	<u>Clearinghouse for Multilingual Documents</u>
CMR	<u>contract monitoring review</u>
CNAC	<u>Child Nutrition Advisory Council</u>
COABE	<u>Commission on Adult Basic Education (Outside Source)</u>
COCCC	<u>Chancellor's Office of the California Community Colleges</u>
COE	<u>county office of education</u>
COICC	<u>California Occupational Information Coordinating Committee</u>
CPA	<u>California Partnership Academies</u>
CPCM	<u>Categorical Programs Complaints Management</u>
CPDI	<u>California Professional Development Institutes (Governor's Institutes)</u>
CPEC	<u>California Postsecondary Education Commission (Outside Source)</u>
CPPP	<u>College Preparation Partnership Program</u>
CPS	<u>Child Protection Services</u>
CRE	<u>Coordinated Review Effort</u>
CRESST	<u>Center for Research on Evaluation, Standards, and Student Testing</u>
CRL	<u>California Reading List</u>
CRLP	<u>California Reading and Literacy Project</u>
CRP	<u>Content Review Panel</u>
CSAM	<u>California School Accounting Manual</u>
CSB	<u>California School for the Blind</u>
CSBA	<u>California School Boards Association (Outside Source)</u>
CSD	<u>California School for the Deaf</u>
CSD	<u>Charter Schools Division</u>
CSEA	<u>California School Employees Association (Outside Source)</u>
CSEA	<u>California State Employees Association (Outside Source)</u>
CSECC	<u>California State Employees Charitable Campaign (Outside Source)</u>
CSEY	<u>Classified School Employee of the Year</u>
CSFP	<u>Commodity Supplemental Food Program</u>
CSFSA	<u>California Schools Food Service Association</u>
CSIS	<u>California School Information Services</u>
CSLA	<u>California School Library Association</u>
CSMP	<u>California Subject Matter Projects</u>
CSMT	<u>Clearinghouse for Specialized Media and Translations</u>
CSNO	<u>California School Nurses Organization (Outside Source)</u>
CSPD	<u>Comprehensive System of Personnel Development</u>
CSR	<u>Comprehensive School Reform</u>
CSRP	<u>California School Recognition Program</u>
CSS	<u>Comprehensive Student Support</u>
CSSA	<u>California Safe Schools Assessment</u>
CST	<u>California Standards Tests</u>
CSU	<u>California State University (Outside Source)</u>
CTA	<u>California Teachers Association (Outside Source)</u>
CTAP	<u>California Technology Assistance Project</u>
CTC	<u>California Transportation Commission (Outside Source)</u>
CTC	<u>Commission on Teacher Credentialing (Outside Source)</u>
CTE	<u>career technical education</u>
CTEI	<u>Comprehensive Teacher Education Institute</u>
CYA	<u>California Youth Authority (Outside Source)</u>

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D

Acronym	Description
DAC	District Advisory Committee

DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DMD	Data Management Division
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSID	District and School Improvement Division
DSS	Department of Social Services (Outside Source)

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E

Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner
ELA	English-language arts
ELAP	English Language Acquisition Program
ELCSD	English Learner and Curriculum Support Division
ELD	English-language development
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

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F

Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTAB	Finance, Technology and Administration Branch
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

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G

Acronym	Description
GACDB	Government Affairs and Charter Development Branch
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

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H

Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology
HIV	human immunodeficiency virus

HOUSSE	High Objective Uniform State Standard of Evaluation (Outside Source)
HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

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I

Acronym	Description
IASA	Improving America's Schools Act of 1994 (Outside Source)
IDEA	Individuals with Disabilities Education Act (Outside Source)
IEP	individualized education program
II/USP	Immediate Intervention/Underperforming Schools Program
IS	independent study

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J

Acronym	Description
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K

Acronym	Description
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L

Acronym	Description
LAC	Legal, Audits, and Compliance Branch
LAFPD	Legislative Affairs and Fiscal Policy Division
LC	Language Census
LD	Legal Division
LEA	local educational agency
LEP	limited English-proficient
LPCs	Local Child Care and Development Planning Councils
LRDC	Learning Resources Display Centers
LSPD	Learning Support and Partnerships Division

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M

Acronym	Description
MOU	Memorandum of Understanding
MTYRE	multitrack year-round education

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N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	National Assessment of Educational Progress
NASBE	National Association of State Boards of Education (Outside Source)
NASSP	National Association of Secondary School Principals (Outside Source)
NASTA	National Association of State Textbook Administrators
NASW	National Association of School Social Workers (Outside Source)
NBCT	National Board Certified Teacher
NBPTS	National Board for Professional Teaching Standards
NCBE	National Clearinghouse for Bilingual Education
NCDA	National Career Development Association
NCEE	National Center on Education and the Economy (Outside Source)
NCES	National Center for Education Statistics (Outside Source)
NCHSTE	National Consortium on Health Science and Technology Education
NCLB	No Child Left Behind Act of 2001

NCSL	<u>National Conference of State Legislatures</u>
NCTE	<u>National Council of Teachers of English</u>
NCTM	<u>National Council of Teachers of Mathematics</u>
NEA	<u>National Education Association (Outside Source)</u>
NET	<u>Nutrition Education and Training</u>
NPR	national percentile rank
NSBA	<u>National School Boards Association (Outside Source)</u>
NSD	<u>Nutrition Services Division</u>

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O

Acronym	Description
OCR	<u>Office for Civil Rights (Outside Source)</u>
OEO	<u>Office of Equal Opportunity</u>
OSE	<u>Office of the Secretary of Education (Outside Source)</u>
OSHA	<u>Occupational Safety and Health Administration (Outside Source)</u>

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P

Acronym	Description
PAR	<u>Peer Assistance and Review program for teachers</u>
PASR	<u>Principal Apportionment System Rewrite</u>
PBDMI	<u>Performance Based Data Management Initiative</u>
PCA	<u>Project Cost Account</u>
PD	<u>P-16 Division</u>
PDF	<u>Portable Document Format</u>
PERS	<u>Public Employees Retirement System</u>
PFT	<u>Physical Fitness Testing</u>
PI	<u>Program Improvement</u>
PL	<u>Public Law</u>
PMP	<u>Pregnant Minors Program</u>
PIIB	<u>P-16 Policy and Information Branch</u>
PPR	<u>Pupil Promotion and Retention</u>
PQR	<u>program quality review</u>
PSAA	<u>Public Schools Accountability Act</u>
PSAT	<u>Preliminary Scholastic Achievement Test (Outside Source)</u>
PSD	<u>Personnel Services Division</u>
PTA	<u>Parent Teacher Association (State) (Outside Source)</u>
PTA	<u>Parent Teacher Association (National) (Outside Source)</u>

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Q

Acronym	Description
QAP	<u>quality assurance process</u>
QEIA	<u>Quality Education Investment Act of 2006</u>

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R

Acronym	Description
RDA	<u>Recommended Daily Allowance</u>
RFA	<u>Request for Applications</u>
RFEP	<u>reclassified to fluent English proficient</u>
RFP	<u>Request for Proposals</u>
RLA	<u>Reading/Language Arts</u>
ROCP	<u>Regional Occupational Centers and Programs</u>

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S

Acronym	Description
S4	<u>Statewide System of School Support</u>
SACS	<u>standardized account code structure</u>
SAP	<u>Student Assistance Program</u>
SAPID	<u>School Age Parenting and Infant Development</u>
SARB	<u>School Attendance Review Board</u>
SARC	<u>School Accountability Report Card</u>
SAT	<u>Scholastic Achievement Test</u>
SAT-9	<u>Stanford Achievement Test, Ninth Edition (Stanford 9)</u>
SB	<u>Senate Bill</u>
SBCP	<u>School-Based Coordinated Program</u>
SBE	<u>State Board of Education</u>
SBP	<u>School Breakfast Program</u>
SCALD	<u>Secondary, Career and Adult Learning Division</u>
SCANS	<u>Secretary's Commission on Achieving Necessary Skills</u>
SCASS	<u>Southern California Association of Science Supervisors</u>
SCASS	<u>State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source)</u>
SCCAC	<u>Southern California Comprehensive Assistance Center</u>
SCE	<u>State Compensatory Education</u>
SCFIRD	<u>Standards, Curriculum Frameworks, and Instructional Resources Division</u>
SCO	<u>State Controller's Office</u>
SCOE	<u>Sacramento County Office of Education</u>
SCORE	<u>Schools of California Online Resources for Education</u>
SCR	<u>Senate Concurrent Resolution</u>
SCS	<u>Superintendent's Correspondence System</u>
SDAIE	<u>specially designed academic instruction in English</u>
SDC	<u>special day class</u>
SDFSC	<u>Safe and Drug Free Schools and Communities</u>
SEA	<u>state educational agency</u>
SED	<u>Special Education Division</u>
SED	<u>severely emotionally disturbed</u>
SEECAP	<u>Special Education Early Childhood Administrators Project</u>
SEEDS	<u>Supporting Early Education Delivery Systems</u>
SEIDs	<u>Statewide Educator Identifiers</u>
SELPA	<u>special education local plan area</u>
SES	<u>Supplemental Educational Services (Outside Source)</u>
SETA	<u>Sacramento Employment and Training Agency (Outside Source)</u>
SETS	<u>Statewide Education Technology Services</u>
SFPD	<u>School Facilities Planning Division</u>
SFSD	<u>School Fiscal Services Division</u>
SFSP	<u>Summer Food Service Program</u>
SHAPE	<u>Shaping Health As Partners in Education</u>
SHC	<u>School Health Connections</u>
SIG	<u>School Improvement Grant</u>
SkillsUSA	<u>SkillsUSA</u>
SMI	<u>School Meals Initiative</u>
SNA	<u>School Nutrition Association (Outside Source)</u>
SNE	<u>Society for Nutrition Education (Outside Source)</u>
SNOR	<u>Student National Origin Report</u>
SNP	<u>School Nutrition Program</u>
SPAC	<u>State Parent Advisory Council</u>
SPB	<u>State Personnel Board (Outside Source)</u>

SSID	Statewide Student Identifier
SSPI	State Superintendent of Public Instruction
SSSB	Special Services and Support Branch
SSSSD	State Special Schools and Services Division
STAR	Standardized Testing and Reporting Program
STDs	Sexually Transmitted Diseases (Outside Source)
STS	Standards-based tests in Spanish
SWP	Schoolwide programs

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Acronym	Description
T5	Title 5, California Code of Regulations
TEROC	Tobacco Education and Research Oversight Committee (Outside Source)
TICAL	Technology Information Center for Administrative Leadership
TSD	Technology Services Division
TUPE	Tobacco-Use Prevention Education
TWBI	Two-Way Bilingual Immersion

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Acronym	Description
UC	University of California (Outside Source)
UCOP	University of California Office of the President (Outside Source)
UCP	Uniform Complaint Procedures
USDA	U.S. Department of Agriculture (Outside Source)

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Acronym	Description
VAPA	Visual and Performing Arts
VE	Visiting Educator

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Acronym	Description
WASC	Western Association of Schools and Colleges (Outside Source)
WEE	Work Experience Education
WestEd	WestEd (Outside Source)
WIC	Women, Infants, and Children (Outside Source)

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Acronym	Description
YOA	Year of Appropriation (Outside Source)
YOB	Year of Budget (Outside Source)
YOC	Year of Completion (Outside Source)
YRBS	Youth Risk Behavior Survey (Outside Source)
YRBSS	Youth Risk Behavior Surveillance System (Outside Source)
YRE	year-round education

Questions: Katina Oliphant | koliphant@cde.ca.gov

Sacramento, CA 95814

STATE REPORTS

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2011

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Laura T. Phan

Telephone: 408-928-6846

Title: Asst. Superintendent, Business Services

E-mail: laura.phan@arusd.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	

FORM 01
GENERAL FUND
UNRESTRICTED AND
RESTRICTED

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	56,780,771.00	57,465,964.00	4,296,150.55	57,465,964.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,386,532.00	15,736,203.00	3,342,055.99	15,736,203.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,823,987.00	4,664,300.00	333,654.09	4,664,300.00	0.00	0.0%
5) TOTAL, REVENUES			77,111,290.00	77,986,467.00	7,971,860.63	77,986,467.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,289,245.30	41,908,816.30	8,646,522.36	41,908,816.30	0.00	0.0%
2) Classified Salaries		2000-2999	8,077,086.90	8,130,651.90	2,613,831.31	8,130,651.90	0.00	0.0%
3) Employee Benefits		3000-3999	15,389,362.69	15,070,889.72	3,902,751.07	15,070,889.72	0.00	0.0%
4) Books and Supplies		4000-4999	1,948,952.00	2,146,349.94	607,186.89	2,146,349.94	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,113,026.00	5,640,715.87	1,385,431.38	5,640,715.87	0.00	0.0%
6) Capital Outlay		6000-6999	289,000.00	423,055.00	0.00	423,055.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	620,246.00	620,246.00	217,666.85	620,246.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,932,419.00)	(1,891,705.00)	(307,677.43)	(1,891,705.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			70,794,499.89	72,049,019.73	17,065,712.43	72,049,019.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,316,790.11	5,937,447.27	(9,093,851.80)	5,937,447.27		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,779,906.91)	(13,395,382.43)	0.00	(13,395,382.43)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,779,906.91)	(13,395,382.43)	0.00	(13,395,382.43)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,463,116.80)	(7,457,935.16)	(9,093,851.80)	(7,457,935.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	15,926,226.14		15,926,226.14	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	15,926,226.14		15,926,226.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,926,226.14		15,926,226.14		
2) Ending Balance, June 30 (E + F1e)			(6,463,116.80)	8,468,290.98		8,468,290.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	3,308,969.00		3,308,969.00		
Reserve for Economic Uncertainties	0000	9760		3,308,969.00				
Reserve for Economic Uncertainties	0000	9760				3,308,969.00		
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	(6,463,116.80)	5,139,321.98		5,139,321.98		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	37,886,254.00	38,797,275.00	4,436,536.12	38,797,275.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	125,929.00	118,000.00	0.00	118,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	16,427,054.00	16,177,000.00	0.00	16,177,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,264,841.00	1,222,000.00	224,127.45	1,222,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	487,390.00	954,000.00	117,149.98	954,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,874,645.00	3,839,408.00	0.00	3,839,408.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,066,113.00	61,107,683.00	4,777,813.55	61,107,683.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(1,569,457.00)	(1,905,954.00)	0.00	(1,905,954.00)	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	172,407.00	162,971.00	0.00	162,971.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,888,292.00)	(1,898,736.00)	(481,663.00)	(1,898,736.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			56,780,771.00	57,465,964.00	4,296,150.55	57,465,964.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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		
	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	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,115,410.00	6,059,718.00	1,551,344.00	6,059,718.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	327,418.00	327,418.00	327,418.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,373,996.00	1,399,840.00	(170,972.00)	1,399,840.00	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	7,897,126.00	7,949,227.00	1,634,265.99	7,949,227.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,386,532.00	15,736,203.00	3,342,055.99	15,736,203.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,435,727.00	3,410,980.00	0.00	3,410,980.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,342,946.00	1,208,006.00	305,222.74	1,208,006.00	0.00	0.0%
Interest		8660	32,314.00	32,314.00	27,066.63	32,314.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	13,000.00	13,000.00	1,364.72	13,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,823,987.00	4,664,300.00	333,654.09	4,664,300.00	0.00	0.0%
TOTAL, REVENUES			77,111,290.00	77,986,467.00	7,971,860.63	77,986,467.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,045,328.55	37,584,481.55	7,343,274.10	37,584,481.55	0.00	0.0%
Certificated Pupil Support Salaries		1200	628,412.00	631,112.00	122,221.40	631,112.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,615,504.75	3,693,222.75	1,181,026.86	3,693,222.75	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,289,245.30	41,908,816.30	8,646,522.36	41,908,816.30	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,703.87	38,703.87	2,527.74	38,703.87	0.00	0.0%
Classified Support Salaries		2200	2,821,808.89	2,839,016.89	931,459.62	2,839,016.89	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,330,255.80	1,346,230.80	444,453.96	1,346,230.80	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,217,806.36	3,222,442.36	1,037,640.65	3,222,442.36	0.00	0.0%
Other Classified Salaries		2900	668,511.98	684,257.98	197,749.34	684,257.98	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,077,086.90	8,130,651.90	2,613,831.31	8,130,651.90	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,341,455.06	3,367,633.06	686,904.92	3,367,633.06	0.00	0.0%
PERS		3201-3202	897,380.90	907,680.90	277,791.49	907,680.90	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,202,348.93	1,218,543.12	306,562.44	1,218,543.12	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,570,460.25	6,711,985.25	1,283,077.05	6,711,985.25	0.00	0.0%
Unemployment Insurance		3501-3502	831,790.70	810,298.70	180,320.59	810,298.70	0.00	0.0%
Workers' Compensation		3601-3602	1,642,246.23	1,129,072.23	250,416.72	1,129,072.23	0.00	0.0%
OPEB, Allocated		3701-3702	13,900.00	13,900.00	0.00	13,900.00	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	28,577.71	45,381.55	55,821.18	45,381.55	0.00	0.0%
Other Employee Benefits		3901-3902	861,202.91	866,394.91	861,856.68	866,394.91	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,389,362.69	15,070,889.72	3,902,751.07	15,070,889.72	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500,000.00	122,409.00	115,305.37	122,409.00	0.00	0.0%
Materials and Supplies		4300	1,361,413.00	1,735,261.94	453,114.79	1,735,261.94	0.00	0.0%
Noncapitalized Equipment		4400	87,539.00	288,679.00	38,766.73	288,679.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,948,952.00	2,146,349.94	607,186.89	2,146,349.94	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	68,850.00	67,600.00	10,190.48	67,600.00	0.00	0.0%
Dues and Memberships		5300	20,800.00	23,000.00	4,122.63	23,000.00	0.00	0.0%
Insurance		5400-5450	565,715.00	567,715.00	4,132.88	567,715.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,199,832.00	2,199,832.00	541,483.36	2,199,832.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,450.00	352,084.97	119,177.29	352,084.97	0.00	0.0%
Transfers of Direct Costs		5710	(130,506.00)	(134,456.10)	(30,207.30)	(134,456.10)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,500.00)	(23,500.00)	(2,363.27)	(23,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,745,361.00	2,138,916.00	642,007.69	2,138,916.00	0.00	0.0%
Communications		5900	449,024.00	449,524.00	96,887.62	449,524.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,113,026.00	5,640,715.87	1,385,431.38	5,640,715.87	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	134,055.00	0.00	134,055.00	0.00	0.0%
Equipment Replacement		6500	289,000.00	289,000.00	0.00	289,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			289,000.00	423,055.00	0.00	423,055.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	30,068.00	30,068.00	727.00	30,068.00	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/IP Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	154,500.00	154,500.00	0.00	154,500.00	0.00	0.0%
Other Debt Service - Principal		7439	435,678.00	435,678.00	216,939.85	435,678.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			620,246.00	620,246.00	217,666.85	620,246.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,630,090.00)	(1,589,376.00)	(254,250.43)	(1,589,376.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(302,329.00)	(302,329.00)	(53,427.00)	(302,329.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,932,419.00)	(1,891,705.00)	(307,677.43)	(1,891,705.00)	0.00	0.0%
TOTAL, EXPENDITURES			70,794,499.89	72,049,019.73	17,065,712.43	72,049,019.73	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,779,906.91)	(13,395,382.43)	0.00	(13,395,382.43)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,779,906.91)	(13,395,382.43)	0.00	(13,395,382.43)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,779,906.91)	(13,395,382.43)	0.00	(13,395,382.43)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,569,457.00	1,905,954.00	0.00	1,905,954.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,878,428.00	9,907,553.59	2,479,990.35	9,907,553.59	0.00	0.0%
3) Other State Revenue		8300-8599	9,850,970.00	9,118,131.00	4,712,373.22	9,118,131.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,534,606.00	1,683,098.66	243,338.91	1,683,098.66	0.00	0.0%
5) TOTAL, REVENUES			21,833,461.00	22,614,737.25	7,435,702.48	22,614,737.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,379,156.13	12,713,110.61	2,650,164.32	12,713,110.61	0.00	0.0%
2) Classified Salaries		2000-2999	5,933,140.31	6,217,484.12	1,901,510.20	6,217,484.12	0.00	0.0%
3) Employee Benefits		3000-3999	6,141,109.86	6,177,440.28	1,364,805.23	6,177,440.28	0.00	0.0%
4) Books and Supplies		4000-4999	1,514,538.00	3,649,146.65	1,120,294.60	3,649,146.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,355,530.00	7,894,230.00	1,182,715.20	7,894,230.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	9,165.00	9,164.45	9,165.00	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	1,630,090.00	1,589,376.00	254,250.43	1,589,376.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,953,564.30	38,249,952.66	8,482,904.43	38,249,952.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,120,103.30)	(15,635,215.41)	(1,047,201.95)	(15,635,215.41)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,779,906.91	13,395,382.43	0.00	13,395,382.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,779,906.91	13,395,382.43	0.00	13,395,382.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(340,196.39)	(2,239,832.98)	(1,047,201.95)	(2,239,832.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,526,821.57		2,526,821.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,526,821.57		2,526,821.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,526,821.57		2,526,821.57		
2) Ending Balance, June 30 (E + F1e)			(340,196.39)	286,988.59		286,988.59		
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	2.07	286,989.34		286,989.34		
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	(340,198.46)	(0.75)		(0.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,569,457.00	1,905,954.00	0.00	1,905,954.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,569,457.00	1,905,954.00	0.00	1,905,954.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,133,406.00	2,165,054.34	0.00	2,165,054.34	0.00	0.0%
Special Education Discretionary Grants		8182	210,319.00	210,319.00	0.00	210,319.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA (incl ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,534,703.00	7,424,380.72	2,372,191.74	7,424,380.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	22,060.53	22,060.53	22,060.53	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	85,739.00	85,738.08	85,739.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,878,428.00	9,907,553.59	2,479,990.35	9,907,553.59	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	882,129.00	431,862.00	241,842.00	431,862.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,817,396.00	3,817,396.00	763,479.00	3,817,396.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	553,620.00	271,035.00	151,779.00	271,035.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	214,056.00	214,056.00	22,426.88	214,056.00	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	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,391,100.00	1,391,100.00	1,302,660.00	1,391,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,992,669.00	2,992,682.00	2,230,186.34	2,992,682.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,850,970.00	9,118,131.00	4,712,373.22	9,118,131.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,000.00	331,741.66	66,917.91	331,741.66	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,440,606.00	1,343,357.00	176,421.00	1,343,357.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,534,606.00	1,683,098.66	243,338.91	1,683,098.66	0.00	0.0%
TOTAL, REVENUES			21,833,461.00	22,614,737.25	7,435,702.48	22,614,737.25	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,916,813.78	10,130,726.26	1,969,383.46	10,130,726.26	0.00	0.0%
Certificated Pupil Support Salaries		1200	976,181.10	985,931.10	185,858.04	985,931.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,408,226.25	1,406,958.25	441,146.82	1,406,958.25	0.00	0.0%
Other Certificated Salaries		1900	77,935.00	189,495.00	53,776.00	189,495.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,379,156.13	12,713,110.61	2,650,164.32	12,713,110.61	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,936,044.75	1,945,519.75	591,624.23	1,945,519.75	0.00	0.0%
Classified Support Salaries		2200	2,467,569.31	2,613,686.12	812,557.81	2,613,686.12	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	434,291.45	432,540.45	145,415.80	432,540.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,000,792.00	1,060,913.00	327,200.80	1,060,913.00	0.00	0.0%
Other Classified Salaries		2900	94,442.80	164,824.80	24,711.56	164,824.80	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,933,140.31	6,217,484.12	1,901,510.20	6,217,484.12	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	960,065.37	987,025.16	201,690.45	987,025.16	0.00	0.0%
PERS		3201-3202	643,967.61	645,344.01	199,031.68	645,344.01	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	621,342.80	655,052.64	171,344.07	655,052.64	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,903,202.54	3,035,184.50	576,389.24	3,035,184.50	0.00	0.0%
Unemployment Insurance		3501-3502	308,684.25	305,745.85	72,142.44	305,745.85	0.00	0.0%
Workers' Compensation		3601-3602	598,001.96	431,336.63	101,061.81	431,336.63	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	104,616.65	115,502.81	40,271.17	115,502.81	0.00	0.0%
Other Employee Benefits		3901-3902	1,228.68	2,248.68	2,874.37	2,248.68	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,141,109.86	6,177,440.28	1,364,805.23	6,177,440.28	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,411,831.00	3,171,239.40	779,646.87	3,171,239.40	0.00	0.0%
Noncapitalized Equipment		4400	102,707.00	477,907.25	340,647.73	477,907.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,514,538.00	3,649,146.65	1,120,294.60	3,649,146.65	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	168,283.00	353,166.00	6,217.63	353,166.00	0.00	0.0%
Travel and Conferences		5200	109,375.00	145,322.53	35,712.72	145,322.53	0.00	0.0%
Dues and Memberships		5300	0.00	300.00	300.00	300.00	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	507,338.00	544,454.00	129,248.56	544,454.00	0.00	0.0%
Transfers of Direct Costs		5710	130,506.00	134,456.10	30,207.30	134,456.10	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	6,436,528.00	6,713,031.37	980,855.35	6,713,031.37	0.00	0.0%
Communications		5900	3,500.00	3,500.00	173.64	3,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,355,530.00	7,894,230.00	1,182,715.20	7,894,230.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,165.00	9,164.45	9,165.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	9,165.00	9,164.45	9,165.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,630,090.00	1,589,376.00	254,250.43	1,589,376.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,630,090.00	1,589,376.00	254,250.43	1,589,376.00	0.00	0.0%
TOTAL, EXPENDITURES			34,953,564.30	38,249,952.66	8,482,904.43	38,249,952.66	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,779,906.91	13,395,382.43	0.00	13,395,382.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,779,906.91	13,395,382.43	0.00	13,395,382.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,779,906.91	13,395,382.43	0.00	13,395,382.43	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	58,350,228.00	59,371,918.00	4,296,150.55	59,371,918.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,998,428.00	10,027,553.59	2,479,990.35	10,027,553.59	0.00	0.0%
3) Other State Revenue		8300-8599	25,237,502.00	24,854,334.00	8,054,429.21	24,854,334.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,358,593.00	6,347,398.66	576,993.00	6,347,398.66	0.00	0.0%
5) TOTAL, REVENUES			98,944,751.00	100,601,204.25	15,407,563.11	100,601,204.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,668,401.43	54,621,926.91	11,296,686.68	54,621,926.91	0.00	0.0%
2) Classified Salaries		2000-2999	14,010,227.21	14,348,136.02	4,515,341.51	14,348,136.02	0.00	0.0%
3) Employee Benefits		3000-3999	21,530,472.55	21,248,330.00	5,267,556.30	21,248,330.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,463,490.00	5,795,496.59	1,727,481.49	5,795,496.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,468,556.00	13,534,945.87	2,568,146.58	13,534,945.87	0.00	0.0%
6) Capital Outlay		6000-6999	289,000.00	432,220.00	9,164.45	432,220.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	620,246.00	620,246.00	217,666.85	620,246.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(302,329.00)	(302,329.00)	(53,427.00)	(302,329.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			105,748,064.19	110,298,972.39	25,548,616.86	110,298,972.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(6,803,313.19)	(9,697,768.14)	(10,141,053.75)	(9,697,768.14)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,803,313.19)	(9,697,768.14)	(10,141,053.75)	(9,697,768.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	18,453,047.71		18,453,047.71	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)			0.00	18,453,047.71		18,453,047.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	18,453,047.71		18,453,047.71		
2) Ending Balance, June 30 (E + F1e)			(6,803,313.19)	8,755,279.57		8,755,279.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.07	286,989.34		286,989.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	3,308,969.00		3,308,969.00		
Reserve for Economic Uncertainties	0000	9760		3,308,969.00				
Reserve for Economic Uncertainties	0000	9760				3,308,969.00		
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	(6,803,315.26)	5,139,321.23		5,139,321.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	37,886,254.00	38,797,275.00	4,436,536.12	38,797,275.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	125,929.00	118,000.00	0.00	118,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,427,054.00	16,177,000.00	0.00	16,177,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,264,841.00	1,222,000.00	224,127.45	1,222,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	487,390.00	954,000.00	117,149.98	954,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,874,645.00	3,839,408.00	0.00	3,839,408.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,066,113.00	61,107,683.00	4,777,813.55	61,107,683.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,569,457.00)	(1,905,954.00)	0.00	(1,905,954.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,569,457.00	1,905,954.00	0.00	1,905,954.00	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	172,407.00	162,971.00	0.00	162,971.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,888,292.00)	(1,898,736.00)	(481,663.00)	(1,898,736.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			58,350,228.00	59,371,918.00	4,296,150.55	59,371,918.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,133,406.00	2,165,054.34	0.00	2,165,054.34	0.00	0.0%
Special Education Discretionary Grants		8182	210,319.00	210,319.00	0.00	210,319.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCJRS/ASA (for ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,534,703.00	7,424,380.72	2,372,191.74	7,424,380.72	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	22,060.53	22,060.53	22,060.53	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	120,000.00	205,739.00	85,738.08	205,739.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,998,428.00	10,027,553.59	2,479,990.35	10,027,553.59	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	882,129.00	431,862.00	241,842.00	431,862.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,817,396.00	3,817,396.00	763,479.00	3,817,396.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	553,620.00	271,035.00	151,779.00	271,035.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,115,410.00	6,059,718.00	1,551,344.00	6,059,718.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	327,418.00	327,418.00	327,418.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,588,052.00	1,613,896.00	(148,545.12)	1,613,896.00	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	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,391,100.00	1,391,100.00	1,302,660.00	1,391,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,889,795.00	10,941,909.00	3,864,452.33	10,941,909.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,237,502.00	24,854,334.00	8,054,429.21	24,854,334.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,435,727.00	3,410,980.00	0.00	3,410,980.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,342,946.00	1,208,006.00	305,222.74	1,208,006.00	0.00	0.0%
Interest		8660	40,314.00	40,314.00	27,066.63	40,314.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	99,000.00	344,741.66	68,282.63	344,741.66	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,440,606.00	1,343,357.00	176,421.00	1,343,357.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,358,593.00	6,347,398.66	576,993.00	6,347,398.66	0.00	0.0%
TOTAL, REVENUES			98,944,751.00	100,601,204.25	15,407,563.11	100,601,204.25	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,962,142.33	47,715,207.81	9,312,657.56	47,715,207.81	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,604,593.10	1,617,043.10	308,079.44	1,617,043.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,023,731.00	5,100,181.00	1,622,173.68	5,100,181.00	0.00	0.0%
Other Certificated Salaries		1900	77,935.00	189,495.00	53,776.00	189,495.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			53,668,401.43	54,621,926.91	11,296,686.68	54,621,926.91	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,974,748.62	1,984,223.62	594,151.97	1,984,223.62	0.00	0.0%
Classified Support Salaries		2200	5,289,378.20	5,452,703.01	1,744,017.43	5,452,703.01	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,764,547.25	1,778,771.25	589,869.76	1,778,771.25	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,218,598.36	4,283,355.36	1,364,841.45	4,283,355.36	0.00	0.0%
Other Classified Salaries		2900	762,954.78	849,082.78	222,460.90	849,082.78	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,010,227.21	14,348,136.02	4,515,341.51	14,348,136.02	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,301,520.43	4,354,658.22	888,595.37	4,354,658.22	0.00	0.0%
PERS		3201-3202	1,541,348.51	1,553,024.91	476,823.17	1,553,024.91	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,823,691.73	1,873,595.76	477,906.51	1,873,595.76	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,473,662.79	9,747,169.75	1,859,466.29	9,747,169.75	0.00	0.0%
Unemployment Insurance		3501-3502	1,140,474.95	1,116,044.55	252,463.03	1,116,044.55	0.00	0.0%
Workers' Compensation		3601-3602	2,240,248.19	1,560,408.86	351,478.53	1,560,408.86	0.00	0.0%
OPEB, Allocated		3701-3702	13,900.00	13,900.00	0.00	13,900.00	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	133,194.36	160,884.36	96,092.35	160,884.36	0.00	0.0%
Other Employee Benefits		3901-3902	862,431.59	868,643.59	864,731.05	868,643.59	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,530,472.55	21,248,330.00	5,267,556.30	21,248,330.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500,000.00	122,409.00	115,305.37	122,409.00	0.00	0.0%
Materials and Supplies		4300	2,773,244.00	4,906,501.34	1,232,761.66	4,906,501.34	0.00	0.0%
Noncapitalized Equipment		4400	190,246.00	766,586.25	379,414.46	766,586.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,463,490.00	5,795,496.59	1,727,481.49	5,795,496.59	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	168,283.00	353,166.00	6,217.63	353,166.00	0.00	0.0%
Travel and Conferences		5200	178,225.00	212,922.53	45,903.20	212,922.53	0.00	0.0%
Dues and Memberships		5300	20,800.00	23,300.00	4,422.63	23,300.00	0.00	0.0%
Insurance		5400-5450	565,715.00	567,715.00	4,132.88	567,715.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,199,832.00	2,199,832.00	541,483.36	2,199,832.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	724,788.00	896,538.97	248,425.85	896,538.97	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	(23,500.00)	(23,500.00)	(2,363.27)	(23,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,181,889.00	8,851,947.37	1,622,863.04	8,851,947.37	0.00	0.0%
Communications		5900	452,524.00	453,024.00	97,061.26	453,024.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,468,556.00	13,534,945.87	2,568,146.58	13,534,945.87	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	143,220.00	9,164.45	143,220.00	0.00	0.0%
Equipment Replacement		6500	289,000.00	289,000.00	0.00	289,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			289,000.00	432,220.00	9,164.45	432,220.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	30,068.00	30,068.00	727.00	30,068.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	154,500.00	154,500.00	0.00	154,500.00	0.00	0.0%
Other Debt Service - Principal		7439	435,678.00	435,678.00	216,939.85	435,678.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			620,246.00	620,246.00	217,666.85	620,246.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(302,329.00)	(302,329.00)	(53,427.00)	(302,329.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(302,329.00)	(302,329.00)	(53,427.00)	(302,329.00)	0.00	0.0%
TOTAL, EXPENDITURES			105,748,064.19	110,298,972.39	25,548,616.86	110,298,972.39	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

**FORMS 13, 14, 21, 25, 35, 40, 51,
53 & 67**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,071,000.00	6,353,180.00	19,781.10	6,353,180.00	0.00	0.0%
3) Other State Revenue		8300-8599	431,000.00	431,000.00	1,556.26	431,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,000.00	205,000.00	16,806.53	205,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,705,000.00	6,989,180.00	38,143.89	6,989,180.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,255,393.00	2,283,611.00	581,954.59	2,283,611.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,153,825.00	1,147,030.00	242,808.99	1,147,030.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,250,000.00	3,503,962.00	626,465.00	3,503,962.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150,000.00	150,000.00	17,071.41	150,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	302,329.00	302,329.00	53,427.00	302,329.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,211,547.00	7,486,932.00	1,521,726.99	7,486,932.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(506,547.00)	(497,752.00)	(1,483,583.10)	(497,752.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(506,547.00)	(497,752.00)	(1,483,583.10)	(497,752.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,826,136.09		2,826,136.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,826,136.09		2,826,136.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,826,136.09		2,826,136.09		
2) Ending Balance, June 30 (E + F1e)			(506,547.00)	2,328,384.09		2,328,384.09		
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	5,000.00	2,328,384.09		2,328,384.09		
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	(511,547.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,071,000.00	6,353,180.00	19,781.10	6,353,180.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,071,000.00	6,353,180.00	19,781.10	6,353,180.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	431,000.00	431,000.00	1,556.26	431,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			431,000.00	431,000.00	1,556.26	431,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	149,000.00	149,000.00	6,346.60	149,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	5,000.00	7,459.93	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	51,000.00	51,000.00	3,000.00	51,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203,000.00	205,000.00	16,806.53	205,000.00	0.00	0.0%
TOTAL, REVENUES			6,705,000.00	6,989,180.00	38,143.89	6,989,180.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,539,730.04	1,534,730.04	396,527.54	1,534,730.04	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	555,588.00	588,806.00	136,088.80	588,806.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,074.96	160,074.96	49,338.25	160,074.96	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,255,393.00	2,283,611.00	581,954.59	2,283,611.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	222,084.00	246,357.00	57,534.52	246,357.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	152,904.00	172,538.00	39,367.23	172,538.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	637,397.00	637,397.00	111,195.81	637,397.00	0.00	0.0%
Unemployment Insurance		3501-3502	32,843.00	36,312.00	9,011.11	36,312.00	0.00	0.0%
Workers' Compensation		3601-3602	67,316.00	50,271.00	12,983.62	50,271.00	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	37,126.00	0.00	11,578.90	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,155.00	4,155.00	1,137.80	4,155.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,153,825.00	1,147,030.00	242,808.99	1,147,030.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	319,000.00	319,405.00	62,017.48	319,405.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	35,000.00	1,792.99	35,000.00	0.00	0.0%
Food		4700	2,896,000.00	3,149,557.00	562,654.53	3,149,557.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,250,000.00	3,503,962.00	626,465.00	3,503,962.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,850.00	9,750.00	300.97	9,750.00	0.00	0.0%
Dues and Memberships		5300	650.00	750.00	720.00	750.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	2,203.64	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,500.00	78,500.00	6,130.86	78,500.00	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	23,000.00	23,000.00	2,354.83	23,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	14,500.00	5,227.00	14,500.00	0.00	0.0%
Communications		5900	8,500.00	8,500.00	134.11	8,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	150,000.00	17,071.41	150,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	302,329.00	302,329.00	53,427.00	302,329.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			302,329.00	302,329.00	53,427.00	302,329.00	0.00	0.0%
TOTAL EXPENDITURES			7,211,547.00	7,486,932.00	1,521,726.99	7,486,932.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,163.39	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	2,163.39	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	169,862.00	684,823.00	231,025.00	684,823.00	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			219,862.00	684,823.00	231,025.00	684,823.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES [A5 - B9]			(219,862.00)	(684,823.00)	(228,861.61)	(684,823.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(219,862.00)	(684,823.00)	(228,861.61)	(684,823.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	933,049.47		933,049.47	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	933,049.47		933,049.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	933,049.47		933,049.47		
2) Ending Balance, June 30 (E + F1e)			(219,862.00)	248,226.47		248,226.47		
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	10,071.72		10,071.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	238,154.75		238,154.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(219,862.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,163.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,163.39	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,163.39	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	50,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	169,862.00	684,823.00	231,025.00	684,823.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			169,862.00	684,823.00	231,025.00	684,823.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			219,862.00	684,823.00	231,025.00	684,823.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	115,000.00	45,817.21	115,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	115,000.00	45,817.21	115,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	16,275.00	11,130.00	16,275.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	1,870.00	966.24	1,870.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	296,331.00	118,150.00	33.90	118,150.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,055,661.00	4,644,034.81	1,599,982.71	4,644,034.81	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			8,352,492.00	4,780,829.81	1,612,112.85	4,780,829.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,277,492.00)	(4,665,829.81)	(1,566,295.64)	(4,665,829.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,277,492.00)	(4,665,829.81)	(1,566,295.64)	(4,665,829.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	7,477,932.81		7,477,932.81	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	7,477,932.81		7,477,932.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,477,932.81		7,477,932.81		
2) Ending Balance, June 30 (E + F1e)			(8,277,492.00)	2,812,103.00		2,812,103.00		
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	2,812,103.00		2,812,103.00		
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	(8,277,492.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	6,799.21	75,000.00	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	40,000.00	39,018.00	40,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	115,000.00	45,817.21	115,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	115,000.00	45,817.21	115,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	16,275.00	11,130.00	16,275.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	16,275.00	11,130.00	16,275.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	1,245.00	538.97	1,245.00	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	262.00	179.19	262.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	363.00	248.08	363.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	1,870.00	966.24	1,870.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.00	500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.00	500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	15,000.00	30,000.00	0.00	30,000.00	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	2,936.00	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	500.00	500.00	8.44	500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	277,245.00	87,000.00	0.00	87,000.00	0.00	0.0%
Communications		5900	650.00	650.00	25.46	650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,331.00	118,150.00	33.90	118,150.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	12,500.00	14,500.00	5,944.41	14,500.00	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	8,043,161.00	4,629,534.81	1,594,038.30	4,629,534.81	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,055,661.00	4,644,034.81	1,599,982.71	4,644,034.81	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,352,492.00	4,780,829.81	1,612,112.85	4,780,829.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	61,685.45	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	61,685.45	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60,000.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	506,390.00	28,113.96	506,390.00	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			60,000.00	506,390.00	28,113.96	506,390.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(446,390.00)	33,571.49	(446,390.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(446,390.00)	33,571.49	(446,390.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	468,049.57		468,049.57	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	468,049.57		468,049.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	468,049.57		468,049.57		
2) Ending Balance, June 30 (E + F1e)			0.00	21,659.57		21,659.57		
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	21,659.57		21,659.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,844.93	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								
Mitigation/Developer Fees		8681	60,000.00	60,000.00	59,840.52	60,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	61,685.45	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	61,685.45	60,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	506,390.00	28,113.96	506,390.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	506,390.00	28,113.96	506,390.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,000.00	506,390.00	28,113.96	506,390.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,648.76	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,648.76	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,100.63	0.00	1,100.63	0.00	0.0%
6) Capital Outlay		6000-6999	92,000.00	466,343.63	266,450.51	466,343.00	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			92,000.00	467,443.63	266,450.51	467,443.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,000.00)	(467,443.63)	(264,801.75)	(467,443.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(92,000.00)	(467,443.63)	(264,801.75)	(467,443.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	467,443.63		467,443.63	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	467,443.63		467,443.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	467,443.63		467,443.63		
2) Ending Balance, June 30 (E + F1e)			(92,000.00)	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	(92,000.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,648.76	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,648.76	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,648.76	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	1,100.63	0.00	1,100.63	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,100.63	0.00	1,100.63	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	92,000.00	466,343.00	266,450.51	466,343.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,000.00	466,343.00	266,450.51	466,343.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			92,000.00	467,443.63	266,450.51	467,443.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	1,750,000.00	2,348.44	1,750,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,750,000.00	2,348.44	1,750,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,451.00	3,288.00	0.00	3,288.00	0.00	0.0%
6) Capital Outlay		6000-6999	236,200.00	2,269,927.34	3,661.27	2,269,927.34	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			238,651.00	2,273,215.34	3,661.27	2,273,215.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(238,651.00)	(523,215.34)	(1,312.83)	(523,215.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(238,651.00)	(523,215.34)	(1,312.83)	(523,215.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	523,215.34		523,215.34	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	523,215.34		523,215.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	523,215.34		523,215.34		
2) Ending Balance, June 30 (E + F1e)			(238,651.00)	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	(238,651.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	0.00	0.00	2,348.44	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,750,000.00	0.00	1,750,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,750,000.00	2,348.44	1,750,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,750,000.00	2,348.44	1,750,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,451.00	3,288.00	0.00	3,288.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,451.00	3,288.00	0.00	3,288.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	175,000.00	2,179,927.34	3,661.27	2,179,927.34	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,200.00	90,000.00	0.00	90,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			236,200.00	2,269,927.34	3,661.27	2,269,927.34	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			238,651.00	2,273,215.34	3,661.27	2,273,215.34		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	41,598.82		41,598.82	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	41,598.82		41,598.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	41,598.82		41,598.82		
2) Ending Balance, June 30 (E + F1e)			0.00	41,598.82		41,598.82		
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	41,598.82		41,598.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
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	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,304,274.00	16,805,618.00	3,583,785.63	16,805,618.00	0.00	0.0%
5) TOTAL, REVENUES			17,304,274.00	16,805,618.00	3,583,785.63	16,805,618.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	114,650.75	114,650.75	38,672.40	114,650.75	0.00	0.0%
3) Employee Benefits		3000-3999	46,180.72	46,180.72	12,881.62	46,180.72	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	540.52	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,138,442.00	16,638,986.53	6,190,775.33	16,638,986.53	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,304,273.47	16,804,818.00	6,242,869.87	16,804,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.53	800.00	(2,659,084.24)	800.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.53	800.00	(2,659,084.24)	800.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	0.00	2,635,234.39		2,635,234.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	(15,469.99)		(15,469.99)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,619,764.40		2,619,764.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	2,619,764.40		2,619,764.40		
2) Ending Net Assets, June 30 (E + F1e)			0.53	2,620,564.40		2,620,564.40		
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	0.53	2,620,564.40		2,620,564.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,791.77	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								
In-District Premiums/Contributions		8674	17,304,274.00	16,805,618.00	3,578,993.86	16,805,618.00	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%
TOTAL, OTHER LOCAL REVENUE			17,304,274.00	16,805,618.00	3,583,785.63	16,805,618.00	0.00	0.0%
TOTAL, REVENUES			17,304,274.00	16,805,618.00	3,583,785.63	16,805,618.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	59,906.00	59,906.00	19,968.68	59,906.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,744.75	54,744.75	18,703.72	54,744.75	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			114,650.75	114,650.75	38,672.40	114,650.75	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,840.88	12,840.88	4,224.20	12,840.88	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,367.42	8,367.42	2,904.96	8,367.42	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,256.42	17,256.42	3,462.50	17,256.42	0.00	0.0%
Unemployment Insurance		3501-3502	1,845.88	1,845.88	617.04	1,845.88	0.00	0.0%
Workers' Compensation		3601-3602	3,783.48	3,783.48	861.96	3,783.48	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,086.64	2,086.64	810.96	2,086.64	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,180.72	46,180.72	12,881.62	46,180.72	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	540.52	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	540.52	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	2,800.00	867.89	2,800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	17,016,433.00	16,516,977.53	6,187,842.98	16,516,977.53	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	118,959.00	118,959.00	2,064.46	118,959.00	0.00	0.0%
Communications		5900	250.00	250.00	0.00	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,138,442.00	16,638,986.53	6,190,775.33	16,638,986.53	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			17,304,273.47	16,804,818.00	6,242,869.87	16,804,818.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

FORM A

AVERAGE DAILY ATTENDANCE



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

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

FORM CASH

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October						
A. BEGINNING CASH	9110	5,301,678.00	4,674,271.00	11,919,161.00	8,820,777.00	4,207,329.00	857,864.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	138,478.00	159,676.00	0.00	43,124.00	1,115,520.00	6,470,018.00
Principal Apportionment	8010-8019	3,740,183.00	3,104,658.00	(2,408,305.00)		3,491,755.00	3,491,755.00
Miscellaneous Funds	8080-8099	0.00	(111,152.00)	(222,306.00)	(148,205.00)	(156,219.00)	(156,219.00)
Federal Revenue	8100-8299	59,862.00	361,191.00	1,023,058.00	1,325,857.00	0.00	1,103,031.00
Other State Revenue	8300-8599	1,485,759.00	8,174,571.00	(6,393,062.00)	4,787,162.00	745,630.00	994,173.00
Other Local Revenue	8600-8799	4,294.00	204,927.00	55,733.00	294,884.00	126,948.00	0.00
Interfund Transfers In	8910-8929	250.00	375.00	12.00	(637.00)		
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		5,428,826.00	11,894,246.00	(7,944,870.00)	6,302,185.00	5,323,634.00	11,902,758.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	397,441.00	572,839.00	5,070,360.00	5,256,047.00	5,415,655.00	5,415,655.00
Classified Salaries	2000-2999	581,014.00	1,361,528.00	1,379,978.00	1,192,822.00	1,229,099.00	1,229,099.00
Employee Benefits	3000-3999	1,052,817.00	401,624.00	1,915,257.00	1,897,858.00	1,997,597.00	1,997,597.00
Books, Supplies and Services	4000-5999	13,860.00	757,506.00	1,568,370.00	1,955,893.00	1,879,352.00	1,879,352.00
Capital Outlay	6000-6599			9,164.00	0.00	60,437.00	60,437.00
Other Outgo	7000-7499		16,446.00	727.00	147,067.00	46,655.00	46,655.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		2,045,132.00	3,109,943.00	9,943,856.00	10,449,687.00	10,628,795.00	10,628,795.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	41,573.00	(54,934.00)	14,963,998.00	257,961.00	273,080.00	10,241,264.00
Accounts Payable	9500	4,052,674.00	1,484,479.00	173,656.00	723,907.00	(1,682,616.00)	1,466,679.00
TOTAL PRIOR YEAR TRANSACTIONS		(4,011,101.00)	(1,539,413.00)	14,790,342.00	(465,946.00)	1,955,696.00	8,774,585.00
E. NET INCREASE/DECREASE (B - C + D)		(627,407.00)	7,244,890.00	(3,098,384.00)	(4,613,448.00)	(3,349,465.00)	10,048,548.00
F. ENDING CASH (A + E)		4,674,271.00	11,919,161.00	8,820,777.00	4,207,329.00	857,864.00	10,906,412.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH	9110	10,906,412.00	20,652,823.00	12,155,166.00	5,588,552.00	7,520,316.00	3,491,015.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	0.00	0.00	1,784,833.00	4,462,082.00	669,312.00	6,103,489.00	1,363,876.00	22,310,408.00
Principal Apportionment	8010-8019	9,815,711.00	193,986.00	0.00	1,784,675.00	581,959.00	0.00	15,000,899.00	38,797,276.00
Miscellaneous Funds	8080-8099	(156,219.00)	(156,219.00)	(243,007.00)	(138,861.00)	(138,861.00)	(129,072.00)	20,575.00	(1,735,765.00)
Federal Revenue	8100-8299	902,480.00	0.00	1,103,031.00	300,827.00	0.00	2,807,715.00	1,040,502.00	10,027,554.00
Other State Revenue	8300-8599	2,982,520.00	994,173.00	1,242,717.00	2,485,433.00	1,491,260.00	745,630.00	5,118,368.00	24,854,334.00
Other Local Revenue	8600-8799	2,221,590.00	0.00	253,896.00	317,370.00	190,422.00		2,677,336.00	6,347,400.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		15,766,082.00	1,031,940.00	4,141,470.00	9,211,526.00	2,794,092.00	9,527,762.00	25,221,556.00	100,601,207.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,415,655.00	5,415,655.00	5,415,655.00	5,415,655.00	5,415,655.00	4,415,655.00	1,000,000.00	54,621,927.00
Classified Salaries	2000-2999	1,229,099.00	1,229,099.00	1,229,099.00	1,229,099.00	1,229,099.00	1,229,099.00	0.00	14,348,134.00
Employee Benefits	3000-3999	1,997,597.00	1,997,597.00	1,997,597.00	1,997,597.00	1,997,597.00	1,997,597.00	0.00	21,248,332.00
Books, Supplies and Services	4000-5999	1,879,352.00	1,879,352.00	1,879,352.00	1,879,352.00	1,879,352.00	679,352.00	1,200,000.00	19,330,445.00
Capital Outlay	6000-6599	60,437.00	60,437.00	60,437.00	60,437.00	60,437.00	0.00		432,223.00
Other Outgo	7000-7499	46,655.00	46,655.00	46,655.00	46,655.00	46,655.00	(255,674.00)	82,768.00	317,919.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		10,628,795.00	10,628,795.00	10,628,795.00	10,628,795.00	10,628,795.00	8,066,029.00	2,282,768.00	110,298,980.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	3,903,318.00	47,267.00	(100,532.00)	(169,825.00)	159,599.00	(5,669,391.00)	(25,221,555.00)	(1,328,177.00)
Accounts Payable	9500	(705,806.00)	(1,051,931.00)	(21,243.00)	(3,518,858.00)	(3,645,803.00)	(1,405,726.00)	(2,229,341.00)	(6,359,929.00)
TOTAL PRIOR YEAR TRANSACTIONS		4,609,124.00	1,099,198.00	(79,289.00)	3,349,033.00	3,805,402.00	(4,263,665.00)	(22,992,214.00)	5,031,752.00
E. NET INCREASE/DECREASE (B - C + D)		9,746,411.00	(8,497,657.00)	(6,566,614.00)	1,931,764.00	(4,029,301.00)	(2,801,932.00)	(53,426.00)	(4,666,021.00)
F. ENDING CASH (A + E)		20,652,823.00	12,155,166.00	5,588,552.00	7,520,316.00	3,491,015.00	689,083.00		
G. ENDING CASH, PLUS ACCRUALS									635,657.00

FORM ICR



Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,259,002.88
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 85,945,490.05

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.96%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,369,864.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,689,110.45
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	456,475.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,515,450.20
9. Carry-Forward Adjustment (Part IV, Line F)	400,776.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,916,227.05

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	76,274,254.49
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,910,950.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,424,702.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	89,441.75
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,153,581.67
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	80,626.32
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,746,662.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,084,603.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	109,764,822.19

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.94%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

6.30%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,515,450.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(143,467.02)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.23%) times Part III, Line B18); zero if negative	<u>400,776.85</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.23%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>400,776.85</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>400,776.85</u>

FORM MYP
MULTIYEAR PROJECTIONS

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)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	57,465,964.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,266.07	3.10%	6,460.58	2.79%	6,640.98
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		12,284.75	-1.01%	12,160.20	-4.20%	11,649.84
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		76,977,103.43	2.06%	78,561,944.92	-1.52%	77,366,354.44
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		76,977,103.43	2.06%	78,561,944.92	-1.52%	77,366,354.44
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)		61,771,046.42	2.06%	63,042,818.32	-1.52%	62,083,404.78
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,905,954.00)	29.05%	(2,459,561.00)	2.23%	(2,514,433.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(2,399,129.00)	-148.62%	1,166,465.68	0.00%	1,166,492.22
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		57,465,963.42	7.45%	61,749,723.00	-1.64%	60,735,464.00
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8399	15,736,203.00	-2.65%	15,318,826.00	-1.85%	15,036,043.00
4. Other Local Revenues	8600-8799	4,664,300.00	4.05%	4,853,231.00	2.17%	4,958,426.00
5. Other Financing Sources	8900-8999	(13,395,382.43)	-3.18%	(12,969,401.00)	3.32%	(13,399,715.00)
6. Total (Sum lines A1k thru A5)		64,591,083.99	6.94%	69,072,379.00	-2.35%	67,450,218.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				41,908,816.30		40,643,951.30
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,264,865.00)		676,639.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,908,816.30	-3.02%	40,643,951.30	1.66%	41,320,590.30
2. Classified Salaries						
a. Base Salaries				8,130,651.90		8,696,212.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				565,560.10		41,788.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,130,651.90	6.96%	8,696,212.00	0.48%	8,738,000.00
3. Employee Benefits	3000-3999	15,070,889.72	2.93%	15,513,144.00	-2.43%	15,136,071.00
4. Books and Supplies	4000-4999	2,146,349.94	-9.20%	1,948,951.00	0.00%	1,948,952.00
5. Services and Other Operating Expenditures	5000-5999	5,640,715.87	-6.79%	5,257,993.00	1.66%	5,345,368.00
6. Capital Outlay	6000-6999	423,055.00	-29.77%	297,092.00	0.00%	297,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	620,246.00	0.14%	621,088.00	-25.44%	463,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,891,705.00)	5.07%	(1,987,549.00)	-1.46%	(1,958,445.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,049,019.73	-1.47%	70,990,882.30	0.42%	71,290,688.30
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,457,935.74)		(1,918,503.30)		(3,840,470.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,926,226.14		8,468,290.40		6,549,787.10
2. Ending Fund Balance (Sum lines C and D1)		8,468,290.40		6,549,787.10		2,709,316.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	3,308,969.00		3,217,622.00		2,689,316.80
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,139,321.98		3,312,165.10		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,468,290.98		6,549,787.10		2,709,316.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,139,321.98		3,312,165.10		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,139,321.98		3,312,165.10		0.00

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

2011-12 through 2013-14 Revenues Budget has been built based on the County's guidance. Explanation for B1d: 2012-13 includes: step increase, projected lower enrollment, thus reduction in certificated positions and changes in sources of funding from General Fund to Ed Jobs Grant up until September 2012. 2013-14 includes: step increase, projected lower enrollment, thus

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)
reduction in certificated positions and funding shifts back to General Fund as Ed Jobs will no longer be available. Explanation for B2d: 2012-13 includes: step increase, and funding shifts back to General Fund as Ed Jobs will no longer be available. 2013-14 includes step increase.					

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)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,905,954.00	3.10%	1,965,118.00	2.79%	2,019,990.00
2. Federal Revenues	8100-8299	9,907,553.59	-6.89%	9,224,811.00	-13.45%	7,984,509.00
3. Other State Revenues	8300-8599	9,118,131.00	10.57%	10,081,901.00	2.41%	10,324,832.00
4. Other Local Revenues	8600-8799	1,683,098.66	3.08%	1,734,965.00	2.78%	1,783,264.00
5. Other Financing Sources	8900-8999	13,395,382.43	-3.18%	12,969,401.00	3.32%	13,399,715.00
6. Total (Sum lines A1 thru A5)		36,010,119.68	-0.09%	35,976,196.00	-1.29%	35,512,310.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,713,110.61		13,201,154.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				488,043.39		(617,094.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,713,110.61	3.84%	13,201,154.00	-4.67%	12,584,060.00
2. Classified Salaries						
a. Base Salaries				6,217,484.12		5,719,100.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(498,384.12)		28,596.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,217,484.12	-8.02%	5,719,100.00	0.50%	5,747,696.00
3. Employee Benefits	3000-3999	6,177,440.28	-1.82%	6,064,962.00	-2.03%	5,942,006.00
4. Books and Supplies	4000-4999	3,649,146.65	-20.09%	2,915,959.59	-1.17%	2,881,929.00
5. Services and Other Operating Expenditures	5000-5999	7,894,230.00	-15.42%	6,676,825.00	0.37%	6,701,560.00
6. Capital Outlay	6000-6999	9,165.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,589,376.00	6.03%	1,685,184.00	-1.79%	1,655,059.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,249,952.66	-5.19%	36,263,184.59	-2.07%	35,512,310.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,239,832.98)		(286,988.59)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,526,821.57		286,988.59		0.00
2. Ending Fund Balance (Sum lines C and D1)		286,988.59		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	286,989.34				
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	(0.75)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		286,988.59		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
2011-12 through 2013-14 Revenues Budget has been built based on the County's guidance. Explanation for B1d: 2012-13 includes: step increase and changes in sources of funding from General Fund to Ed Jobs Grant up until September 2012. 2013-14 includes: step increase and funding shifts back to General Fund as Ed Jobs will no longer be available: Explanation for B2d: 2012-13 includes: step increase and changes in sources of funding from Ed Jobs Grant back to General Fund as Ed Jobs expires. 2013-14 includes step increase.						

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)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	59,371,918.00	7.31%	63,714,841.00	-1.51%	62,755,454.00
2. Federal Revenues	8100-8299	10,027,553.59	-6.81%	9,344,811.00	-13.27%	8,104,509.00
3. Other State Revenues	8300-8599	24,854,334.00	2.20%	25,400,727.00	-0.16%	25,360,875.00
4. Other Local Revenues	8600-8799	6,347,398.66	3.79%	6,588,196.00	2.33%	6,741,690.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		100,601,203.67	4.42%	105,048,575.00	-1.99%	102,962,528.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				54,621,926.91		53,845,105.30
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(776,821.61)		59,545.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,621,926.91	-1.42%	53,845,105.30	0.11%	53,904,650.30
2. Classified Salaries						
a. Base Salaries				14,348,136.02		14,415,312.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				67,175.98		70,384.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,348,136.02	0.47%	14,415,312.00	0.49%	14,485,696.00
3. Employee Benefits	3000-3999	21,248,330.00	1.55%	21,578,106.00	-2.32%	21,078,077.00
4. Books and Supplies	4000-4999	5,795,496.59	-16.06%	4,864,910.59	-0.70%	4,830,881.00
5. Services and Other Operating Expenditures	5000-5999	13,534,945.87	-11.82%	11,934,818.00	0.94%	12,046,928.00
6. Capital Outlay	6000-6999	432,220.00	-31.26%	297,092.00	0.00%	297,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	620,246.00	0.14%	621,088.00	-25.44%	463,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(302,329.00)	0.01%	(302,365.00)	0.34%	(303,386.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		110,298,972.39	-2.76%	107,254,066.89	-0.42%	106,802,998.30
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,697,768.72)		(2,205,491.89)		(3,840,470.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,453,047.71		8,755,278.99		6,549,787.10
2. Ending Fund Balance (Sum lines C and D1)		8,755,278.99		6,549,787.10		2,709,316.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	286,989.34		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,308,969.00		3,217,622.00		2,689,316.80
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,139,321.23		3,312,165.10		0.00
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		8,755,279.57		6,549,787.10		2,709,316.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,139,321.98		3,312,165.10		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.75)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,139,321.23		3,312,165.10		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.66%		3.09%		0.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		12,053.06		11,542.70		11,248.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		110,298,972.39		107,254,066.89		106,802,998.30
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)		110,298,972.39		107,254,066.89		106,802,998.30
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,308,969.17		3,217,622.01		3,204,089.95
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,308,969.17		3,217,622.01		3,204,089.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

FORM NCMOE

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	110,298,972.39
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	11,203,493.96
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	75,996.53
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	423,055.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	590,178.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	114,339.31
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)				1,203,568.84
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	497,752.00
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)				98,389,661.59
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				98,389,661.59

		2011-12 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*		12,053.06
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		12,053.06
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		12,053.06
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,163.04
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	94,993,910.84	7,775.67
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)	94,993,910.84	7,775.67
B. Required effort (Line A.2 times 90%)	85,494,519.76	6,998.10
C. Current year expenditures (Line I.G and Line II.F)	98,389,661.59	8,163.04
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	1,888,203.19
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	9,165.00
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	10,511.27
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)				19,676.27
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)				1,868,526.92

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	98,389,661.59	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,163.04
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

FORM RL
REVENUE LIMIT SUMMARY

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,080.48	6,080.48	6,080.48
2. Inflation Increase	0041	137.00	137.00	137.00
3. All Other Adjustments	0042, 0525, 0719	48.59	48.59	48.59
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,266.07	6,266.07	6,266.07
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,266.07	6,266.07	6,266.07
b. Revenue Limit ADA	0033	12,279.96	12,284.75	12,284.75
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	76,947,088.96	76,977,103.43	76,977,103.43
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	76,947,088.96	76,977,103.43	76,977,103.43
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	61,746,961.01	61,771,046.42	61,771,046.42
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,154,119.00	1,166,502.00	1,166,502.00
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	172,407.00	162,971.00	162,971.00
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)	---	981,712.00	1,003,531.00	1,003,531.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	62,728,673.01	62,774,577.42	62,774,577.42

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	22,179,859.00	22,310,408.00	22,310,408.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	1,888,292.00	1,898,735.00	1,898,735.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,291,567.00	20,411,673.00	20,411,673.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	42,437,106.01	42,362,904.42	42,362,904.42
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	498,466.00	494,443.00	494,443.00
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	---	(4,052,387.00)	(3,071,188.00)	(3,071,188.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(4,550,853.00)	(3,565,631.00)	(3,565,631.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	37,886,253.01	38,797,273.42	38,797,273.42
OTHER NON-REVENUE LIMIT ITEMS				
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

FORM 01CS
CRITERIA & STANDARDS
REVIEW

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)	12,279.96	12,284.75	0.0%	Met
1st Subsequent Year (2012-13)	11,985.77	12,160.20	1.5%	Met
2nd Subsequent Year (2013-14)	11,741.54	11,649.84	-0.8%	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)	12,407	12,569	1.3%	Met
1st Subsequent Year (2012-13)	12,152	12,037	-0.9%	Met
2nd Subsequent Year (2013-14)	11,786	11,730	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	12,871	13,816	93.2%
Second Prior Year (2009-10)	12,401	13,372	92.7%
First Prior Year (2010-11)	12,227	12,668	96.5%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	12,053	12,569	95.9%	Not Met
1st Subsequent Year (2012-13)	11,543	12,037	95.9%	Not Met
2nd Subsequent Year (2013-14)	11,248	11,730	95.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

CBEDS enrollment for 2008-09 and 2009-10 were entered incorrectly. Correct enrollment for 2008-09 is 13,456 and correct enrollment for 2009-10 is 13,003, yielding ADA ratio of 95.65% and 95.37%, respectively. Therefore, projected ADA ratios for 2011-12 through 2013-14 are aligned to historical ratio trend.

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:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2011-12)	60,066,113.00	61,107,683.00	1.7%	Met
1st Subsequent Year (2012-13)	60,842,443.00	65,613,577.00	7.8%	Not Met
2nd Subsequent Year (2013-14)	61,286,217.00	64,654,190.00	5.5%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since 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)

2011-12 through 2013-14 revenues budget has been built on guidance from Santa Clara County Office of Education. Fiscal year 2011-12 reflects one time additional reduction of \$250 per ADA; additional reduction of \$250 per ADA is eliminated in fiscal years 2012-13 and 2013-14.

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)	68,023,147.74	74,453,499.69	91.4%
Second Prior Year (2009-10)	65,348,152.49	71,062,753.85	92.0%
First Prior Year (2010-11)	64,542,317.97	70,474,000.80	91.6%
Historical Average Ratio:			91.7%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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)	65,110,357.92	72,049,019.73	90.4%	Met
1st Subsequent Year (2012-13)	64,853,307.30	70,990,882.30	91.4%	Met
2nd Subsequent Year (2013-14)	65,194,661.30	71,290,688.30	91.4%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	8,998,428.00	10,027,553.59	11.4%	Yes
1st Subsequent Year (2012-13)	8,345,155.00	9,344,811.00	12.0%	Yes
2nd Subsequent Year (2013-14)	7,601,609.00	8,104,509.00	6.6%	Yes

Explanation:
(required if Yes)

Revenues have increased at First Interim to reflect Federal carryovers from 2010-11. Also, a portion of Ed Jobs Funds have been deferred to fiscal year 2012-13; one time Ed Jobs Funds expire September 2012.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	25,237,502.00	24,854,334.00	-1.5%	No
1st Subsequent Year (2012-13)	24,933,873.00	25,400,727.00	1.9%	No
2nd Subsequent Year (2013-14)	24,803,251.00	25,360,875.00	2.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	6,358,593.00	6,347,398.66	-0.2%	No
1st Subsequent Year (2012-13)	6,487,373.00	6,588,196.00	1.6%	No
2nd Subsequent Year (2013-14)	6,636,017.00	6,741,690.00	1.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	3,463,490.00	5,795,496.59	67.3%	Yes
1st Subsequent Year (2012-13)	3,549,492.53	4,864,910.59	37.1%	Yes
2nd Subsequent Year (2013-14)	3,661,991.00	4,830,881.00	31.9%	Yes

Explanation:
(required if Yes)

Expenditures have increased at First Interim to reflect categorical carryovers from 2010-11.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	12,468,556.00	13,534,945.87	8.6%	Yes
1st Subsequent Year (2012-13)	12,447,902.00	11,934,818.00	-4.1%	No
2nd Subsequent Year (2013-14)	12,657,401.00	12,046,928.00	-4.8%	No

Explanation:
(required if Yes)

Expenditures have increased at First Interim to reflect categorical carryovers from 2010-11.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	40,594,523.00	41,229,286.25	1.6%	Met
1st Subsequent Year (2012-13)	39,766,401.00	41,333,734.00	3.9%	Met
2nd Subsequent Year (2013-14)	39,040,877.00	40,207,074.00	3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	15,932,046.00	19,330,442.46	21.3%	Not Met
1st Subsequent Year (2012-13)	15,997,394.53	16,799,728.59	5.0%	Met
2nd Subsequent Year (2013-14)	16,319,392.00	16,877,809.00	3.4%	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)

Expenditures have increased at First Interim to reflect categorical carryovers from 2010-11.

Explanation:

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

Expenditures have increased at First Interim to reflect categorical carryovers from 2010-11.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,057,480.64	2,112,125.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		2,112,125.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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)	4.7%	3.1%	0.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.6%	1.0%	0.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2011-12)	(7,457,935.16)	72,049,019.73	10.4%	Not Met
1st Subsequent Year (2012-13)	(1,918,503.30)	70,990,882.30	2.7%	Not Met
2nd Subsequent Year (2013-14)	(3,840,470.30)	71,290,688.30	5.4%	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)

Deficit spending due to Triggers cut language of State Budget. Per guidance from SCCOE, additional \$250 reduction per ADA and 50% reduction to Transportation revenues are included in fiscal year 2011-12. The District is working on multi-year budget plan that involves bargaining unit contract items.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2011-12)	8,755,279.57		Met
1st Subsequent Year (2012-13)	6,549,787.10		Met
2nd Subsequent Year (2013-14)	2,709,316.80		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)	689,083.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	12,053	11,543	11,248
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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:

No

- 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)
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)	110,298,972.39	107,254,066.89	106,802,998.30
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)	110,298,972.39	107,254,066.89	106,802,998.30
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,308,969.17	3,217,622.01	3,204,089.95
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,308,969.17	3,217,622.01	3,204,089.95

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,139,321.98	3,312,165.10	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)	(0.75)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,139,321.23	3,312,165.10	0.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.66%	3.09%	0.00%
District's Reserve Standard (Section 10B, Line 7):	3,308,969.17	3,217,622.01	3,204,089.95
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending due to Triggers cut language of State Budget. Per guidance from SCCOE, additional \$250 reduction per ADA and 50% reduction to Transportation revenues are included in fiscal year 2011-12, which drives down District Reserve amount. The District is working on multi-year budget plan that involves bargaining unit contract items.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

Certain positions funded from one time Ed Jobs Funds will revert back to the General Fund as the one-time funds expire.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(12,779,906.91)	(13,395,382.43)	4.8%	615,475.52	Met
1st Subsequent Year (2012-13)	(13,309,594.00)	(12,969,401.00)	-2.6%	(340,193.00)	Met
2nd Subsequent Year (2013-14)	(13,408,895.00)	(13,399,715.00)	-0.1%	(9,180.00)	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)			0.0%	0.00	Not Met
1st Subsequent Year (2012-13)			0.0%	0.00	Not Met
2nd Subsequent Year (2013-14)			0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)			0.0%	0.00	Not Met
1st Subsequent Year (2012-13)			0.0%	0.00	Not Met
2nd Subsequent Year (2013-14)			0.0%	0.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Not applicable.

- 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)

Not applicable.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund	General Fund 01 - 7439	243,420
Certificates of Participation	14	Federal QSCB Funds	Bonds Fund 21 - 7438 & 7439	25,000,000
General Obligation Bonds				
Supp Early Retirement Program	2	General Fund	General Fund 01 - 3900	995,186
State School Building Loans				
Compensated Absences				

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

SERP (7/1/09 - 7/1/13)	3	General Fund	General Fund 01 - 3900	713,085
SERP (7/1/10 - 7/1/14)	4	General Fund	General Fund 01 - 3900	486,768
Capital Lease - VOIP (7/1/09 - 7/1/13)	2	General Fund	General Fund 01 - 7439	355,986
COPS - Series B	4	General Fund	General Fund 01 - 7438 & 7439	5,000,000

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	98,678	98,678	98,678	65,785
Certificates of Participation	0	0	0	0
General Obligation Bonds				
Supp Early Retirement Program	497,593	497,593	497,593	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

SERP (7/1/09 - 7/1/13)	237,695	237,695	237,695	237,695
SERP (7/1/10 - 7/1/14)	121,692	121,692	121,692	121,692
Capital Lease - VOIP (7/1/09 - 7/1/13)\	192,270	192,270	192,270	0
COPS - Series B	0	0	0	0
Total Annual Payments:	1,147,928	1,147,928	1,147,928	425,172
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
72,800.00	72,800.00
72,800.00	72,800.00

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

Estimated	Estimated

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

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

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

13,900.00	13,900.00
13,900.00	13,900.00
13,900.00	9,000.00

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

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

13,900.00	13,900.00
13,900.00	13,900.00
13,900.00	9,000.00

- d. Number of retirees receiving OPEB benefits

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

2	2
2	2
2	1

4. Comments:

ARUSD pays OPEB for only two retirees up to age 65. District obligations will end 2012-13 and 2017-18, respectively for the two retirees.

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	10,320,512.00	10,399,345.46
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	562,839.00	562,839.00
Current Year (2011-12)	562,839.00	562,839.00
1st Subsequent Year (2012-13)	562,839.00	562,839.00
2nd Subsequent Year (2013-14)	562,839.00	562,839.00

- b. Amount contributed (funded) 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	10,320,512.00	10,401,823.00
Current Year (2011-12)	10,484,657.00	10,505,841.00
1st Subsequent Year (2012-13)	10,229,746.00	10,610,899.00
2nd Subsequent Year (2013-14)		

4. Comments:

Self-insurance programs include Blue Cross Medical, Dental and Vision.

S8. Status of Labor Agreements

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

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

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

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

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

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

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

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	690.1	675.7	658.7	648.7

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

583,990

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	319.5	312.4	312.4	312.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 12, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 12, 2011

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

n/a

If Yes, date of budget revision board adoption:

Dec 12, 2011

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

7. Amount included for any tentative salary schedule increases

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?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

--

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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

Classified (Non-management) - Other

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

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

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

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

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

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	87.0	77.0	77.0	77.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	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

99,023

4. Amount included for any tentative salary schedule increases

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

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

	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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review