BICCS UNIFIED SCHOOL DISTRICT

2011/2012 SECOND INTERIM BUDGET MARCH 14, 2012

I/12 SECOND INTERIM BUDGET

General Fund Ending Balance Projections

4% Reserve

14/15	3,855
13/14	111,616
12/13	466,013
11/12	807,306
	8

In our current budget the deficits are largely made up of automatic increases to Step and Column, declining ADA, and contributions. Fund balance for 14/15 includes a transfer frund 17 of \$245,000

11/12 SECOND INTERIM BUDGET

13/14 12/13

(267,742) (341,293) (354,398) (85,109)*

(42,136)**139,000 381,000 285,692 378,000 638,713 375,000 ► Amount +/- Reserve 961,823 Fund 17 Reserve **Deficit Spending**

* Must be 0 for a balanced budget

223,000

215,000 218,000 220,000

Fund 20 Reserve

** Includes balances from General Fund & Fund 17

11/12 SECOND INTERIM BUDGET

COLA

COLAs are estimated on the MYP and may not materialize based on the economy. The COLA for 12/13 has been removed per SSC. COLA assumptions for 13/14 and 14/15 are included and equal \$155,498.

ADA

Another factor in lost revenue is declining enrollment. The district has experienced a loss in ADA over the last 8 years of approximately 300 plus students and declined by 6% over the past two years.

Revenue Limit:

The State Revenue Limit reductions equate to approximately 25% of our revenue, which equals around 1.5 million dollars for BUSD. Mid-year cuts in 12/13 are possible and range from \$13,000 to \$240,000 for BUSD if fully implemented

Enrollment Projections 11/12-14/15

	► SCH(SCHOOL YEAR A	As of Month 7 2/24/12	
	11/12	12/13	13/14	14/15
BES	3:18	332	339	346
RES	38	31	56	15
BHS	154	140	134	125
CDS	∞	9	2	2
ISS	4	3	3	m
Total Grade k	Total 522 Grade K-assumes	512 es 35 new stu	512 new students each year	494 ar

NSS Funding Tier for RES

Necessary Small Elementary School Funding

Teachers ADA Amount

▶1 1-24.49

2 24.5-48.49

3 48.5-72.49

72.5–96.49

145,538 291,075 436,612 582,150

NSS Funding Tier for BHS

Necessary Small High School Funding

Certificated Employees

ADA

\$\$\$

18,149

118,149	524,853	643,002	761,151	879,300	997,450	1,115,599	1,233,748	1,351,897	1,470,047	1, 588,196	1,706,345*	1,824,494
	1-19.49	19.5-38.49	38.5-57.49	57.5-71.49	71.5-86.49	86.5-100.49	100.5-114.49	114.5-129.49	129.5-143.49	143.5-171.49	171.5-210.49	210.5-248.49
							· .					
Less Than 1-19.49	3	4	5	9	2	∞	6	10	Panene -	12	13	14
•	•	•	A :	•	•	•	•	•	*	- v .		

,942,644

248.5-286.49

11/12 Second Interim Summary

Unrestricted General Fund

Revenue estimates up

+\$19,162

(103,351)

Expense estimates down

Deficit Spending is estimated (267,742)

Mid-year cut @ \$41 per ADA (13,000)

ADA loss of 15 estimated could be 19

▶ Budget certification at 2nd Interim is positive

Possible expense savings of \$100,000 will be updated in Estimated Actuals for 12/13 Budget **BOARD POLICY**

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

2011-2012

2012 Second Interim Budget Unrestricted

12/13 Triggers Same CADA AS BASELINE DATA <u>2011-2</u>012 2012-2013 2014-2015 2011-2012 2013-2014 <u>Income</u> COLA for 11-12 is 2.24% 2nd Int Budget **Projection Projection Projection** Unfunded added to RL Deficit INCOME 3,472,954 8000 Revenue Limit Sources 3.472.954 3,472,954 3.472.954 33,575 33,575 33,575 8100-8200 Federal Revenues 33,575 711,790 711,790 711,790 711,790 8300-8500 Other State Revenues 8600-8700 Other Local Revenues 300,247 300,247 300,247 300,247 REVENUE BEFORE ADJUSTMENTS 4,518,566 4,518,566 4,518,566 4,518,566 Adjustments to Income 2011-2012 Adjustments to Income 2012-2013 2012-2013 Expand MAA Billing Program Income COLA Adjustment R. Limit 7,297.36 ٥ 0 0 COLA for 12-13 is 3.10% COLA 0.00% Per SSC - COLA will be Zero ADA 326.00 Loss-ADA (85,745) (85,745)Projected decline in ADA 15.00 (85.745) Declining Enrollment Adjustment for Revenue Limit ADA only: does not include Necessary Small School DA (ranshbration cu (Teropo)) High School foot fer Offinitho (1142 Dro (80a) (12,956)(12,956)(12,956)(118, 149)(118, 149)(118, 149)(12,315)(12,315)(12, 315)Reduce Transfer in from Fund 14 Lease Payment (11,101)(11,101)(22,651)(136,821)(136,821)(136,821)2013-2014 2013-2014 Adjustments to Income Expand MAA Billing Program Income 50,855 COLA for 13-14 is 2.80% COLA Adjustment R. Limit 7,455.36 50,855 2.80% COLA ADA Projected decline in ADA (23,360)Declining Enrollment Adjustment Loss-ADA 4 00 (23,360) for Revenue Limit ADA only; does not include Necessary Small School 2014-2015 2014-2015 Adjustments to Income Expand MAA Billing Program <u>Income</u> COLA for 14-15 is 3.0% 7,455,36 53,787 R. Limit COLA Adjustment 3.00% COLA ADA 10751 Declining Enrollment Adjustment Loss-ADA 0.00 for Revenue Limit ADA only; does not include Necessary Small School ing a selection from the selection 245 000 TOTAL PROJECTED REVENUE 4,518,566 4,141,479 4,168,974 4,456,212 EXPENSES 1000 - Certificated Salaries 1,807,849 1,807,849 1,807,849 1,807,849 2000 - Classified Salaries 714,197 714,197 714,197 714.197 954,687 954,687 3000 - Benefits 954.687 954,687 4000-6000 Books, Supplies, Etc. 867,482 867,482 867.482 867.482 7100-7200 Other Outgo 11,550 11,550 11,550 11,550 7300-7399 Indirect/Direct Support Costs (68,330)(68, 330)(68,330)(68, 330)4,287,435 4,287,435 4.287,435 4,287,435 Sub-total Expenses 7600-8900 Transfers In/Out (22.651)(22.651)(22,651)(22.651)521,524 521,524 521,524 521,524 8980-8999 Contributions TOTAL EXPENSES/TRANSFERS 4,786,308 4,786,308 4,786,308 4,786,308 BEFORE ADJUSTMENTS 2011-2012 Adjustments to Expenses

Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away Manage Cash Flow		-	-		
Adjustments to Expenses 2012-2013		-	_		
Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate		-	-		
Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings 2 retirees end coverage	-	32,000 4,600 4,000 (25,000)	32,000 4,600 4,000 (25,000)	32,000 4,600 4,000 (25,000)	
** Return of the fact the fill S(in Floxibility) Return of Reductions due to ADA loss and NSS Tier 1.5 FTE Reduction in exp. to 4000-5000's Pump & Bark Grant labor Return of Expense from TDP Bark Grant		(50,000) (12,315) (90,000) (30,000) (136,821)	(12,315) (90,000) (30,000)	(12,315) (90,000) (30,000)	
Adjustments to Expenses 2013-2014	-		-		
Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings or Increase	_	-	32,000 4,600 4,000	32,000 4,600 4,000	
Adjustments to Expenses 2014-2015			-		:
Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential	-	-		32,000 4,600 4,000	3
Retiree benefit savings or Increase			-	(22,651)	
TOTAL PROJECTED EXPENSES	4,786,308	4,482,772	4,523,372	4,541,321	
NET INCREASE/(DECREASE) IN FUND BALANCE	(267,742)	(341,293)	(354,398)	(85,109)	
BEGINNING BALANCE AUDIT ADJUSTMENTS	1,075,048 0	807,306 0	466,013 0	111,616 0	
PROJECTED ENDING BALANCE	807,306 0	466,013 0	111,616 0	26,506 0	
Less: Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	0	
PROJECTED UNRESTRICTED RESÉRVES	807,306	466,013	111,616	26,506	
TOTAL RESERVES AS PERCENT OF OUTGO	16.87%	10.40%	2.47%	0.58%	
REQUIRED RESERVE 5.00%	275,604	256,625	258,655	259,552	
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17	375,000	378,000	381,000	139,000	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	906,702	587,388	233,961	(94,046)	

Fund 20 is estimated to have a balance of \$215,000 at year end (not included above)

Tier III she allocation roduction

24.70%

18.83%

10.89%

3.64%

POTENTIAL VARIABLES

Expenses

2012-2013 Expenses

2013-2014 Expenses

2014-2015 **Expenses**

- Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- Employee health insurance premiums
- may increase beyond current cap Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Second Interior Adjustmon 22 rate First Interim adjustments Included in Original Budget MYP

i Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

TOTAL EXPENSES/TRANSFERS

BEFORE ADJUSTMENTS

Adjustments to Expenses

2011-12 Second Interim Budget

AS BASELINE DATA



AS BASELINE DATA							
			2011-2012 2nd Int Budget	2012-2013 Projection	2013-2014 Projection	2014-2015 Projection	2011-2012 <u>Income</u> COLA for 11-12 2.24% <i>Unfunded</i>
INCOME 8000 Revenue Limit Sources			,				
8100-8200 Federal Revenues			292,660	292,660	292,660	292,660	
8300-8500 Other State Revenues			388,066	388,066	388,066	388,066	
8600-8700 Other Local Revenues			2,672	2,672	2,672	2,672	
REVENUE BEFORE ADJUSTMENTS <u>Adjustments to income</u> EIA funding increase	2011-2012		683,398	683,398	683,398	683,398	
Adjustments to Income COLA Adjustment	R. Limit COLA ADA	7,297.36 0.00% 326.00					2012-2013 COLA for 12-13 is 3.10% Per SSC COLA will be zero
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School Adjust Local Revenue received in 1 Ed Jobs Revenue	Loss-ADA	15.00		- (2,672) (31,000)		(2,672) (31,000)	
Adjents to Income	2013-2014						2013-2014
COLA Adjustment	R. Limit COLA ADA	7,455.36 2.80% 311.00					COLA for 13-14 is 2.80%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Smail School	Loss-ADA	4.00			-		
Adjustments to Income	2014-2015						2014-2015 COLA for 14-15 is 3.90%
COLA Adjustment	R. Limit COLA ADA	7,455.36 3.00% 307.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0,00			-	-	
TOTAL PROJECTED REVENUE			683,398	649,726	649,726	649,726	
EXPENSES 1000 - Certificated Salaries 2000 - Classified Salaries 3000 - Benefits 4000-6000 Books, Supplies, Etc. 7100-7200 Other Outgo 7300-7399 Indirect/Direct Support Costs Sub-total Expenses 7600-8900 Transfers In/Out			261,643 323,983 183,640 181,832 238,935 57,256 1,247,288	261,643 323,983 183,640 181,832 238,935 57,256 1,247,288	261,643 323,983 183,640 181,832 238,935 57,256 1,247,288	261,643 323,983 183,640 181,832 238,935 57,256 1,247,288	·
8980-8999 Contributions			- (521,524)	(521,524)	(521,524)	(521,524)	
		į	705 704	705 704	705 704	705 704	

725,764

2011-2012

725,764

725,764

725,764

2011-2012

Budget Model Assumptions

Adjustments to Budget Can Be Made Manage Cash Flow	e so Right Away	-	- - -	- - -		Expenses
Adjustments to Expenses Increase in Worker's Compensation F Step/Column for Certificated Step/Column for Classified Adjustment to expenditures in 4000 and Ed Jobs Reduce expenses in 4000-5000 for) Galance budge 's-5000's for SFSF	-	6,000 3,400 (2,438) (53,000)	6,000 3,400 (11,838) (53,000)	6,000 3,400 (21,238) (53,000)	<u>2012-2013</u> <u>Expenses</u>
Adjustments to Expenses Increase in Worker's Compensation F Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Adjustments to expenditures 4000				6,000 3,400 - -	6,000 3,400 -	<u>2013-2014</u> <u>Expenses</u>
Adjustments to Expenses Increase in Worker's Compensation F Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings Adjustments to expenditures 4000's			100-0-1		6,000 3,400 -	<u>2014-2015</u> <u>Expenses</u>
TOTAL PROJECTED EXPENSES		725,764	649,726	649,726	649,726	POTENTIAL VARIABLES
NET INCREASE/(DECREASE) IN FUND BALANCE BEGINNING BALANCE AUDIT ADJUSTMENTS	ŝ	(42,366) 42,366 0	0	0	o o o	Projected ADA could be up or down for estimates COLA could be higher or lower Special education billback could vary from current annual estimate Workers' Compensation premiums
PROJECTED ENDING BALANCE Less: Less: Unrealized Gains of Investments and Cash in County Treasury PROJECTED RESTRICTED ENDING BALAN	CE	0 0	0 0	0	0	are likely to increase > Employee health insurance premiums may increase beyond current cap > Unpredictable increases in gas and electric bills > California economy in a state of uncertainty

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

4% Reserve Version

Budget Model Assumptions

20	?012 Firs	t Interim	Budget	Unrestricted
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AS BASELINE DATA			12/18/11/096	1971	J.		
INCOME			2011-2012 1st Int Budget	2012-2013 Projection	2013-2014 Projection	2014-2015 Projection	2011-2012 Income COLA for 11-12 is 2.24% Unfunded added to RL Deficit
8000 Revenue Limit Sources			3,472,954	3,472,954	3,472,954	3,472,954	, , , , , , , , , , , , , , , , , , ,
8100-8200 Federal Revenues			33,575	33,575	33,575	33,575	
8300-8500 Other State Revenues			711,790	711,790	711,790	711,790	
8600-8700 Other Local Revenues			300,247	300,247	300,247	300,247	
REVENUE BEFORE ADJUSTMENTS Adjustments to Income	2011-2012		4,518,566	4,518,566	4,518,566	4,518,566	
Adjustments to Income Expand MAA Billing Program COLA Adjustment	R. Limit COLA ADA	7,297.36 0.00% 326.00		0	0	0	2012-2013 Income COLA for 12-13 is 3.10% Per SSC - COLA will be Zero
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	15,00		(85,745)	(85,745)	(85,745)	Projected decline in ADA
PCLADA transpurition actificage was frighted to the free from Fund 14 Le Least tell frame from Fund 14 Le Least tell from Fund 14 Le	ease Paymen			(12,956) (118,149) (12,315) (11,101)	(12,956) (118,149) (12,315) (11,101)	(12,956) (118,149) (12,315) (22,651)	
romove over the hoof of the Earl of Your Al And the local on it below the				(136,821) -	(136,821) -	(136,821) -	
Adiustments to Income Expand MAA Billing Program COLA Adjustment	2013-2014 R. Limit COLA	7,455.36 2.80%			- 50,855	50,855	2013-2014 Income COLA for 13-14 is 2.80%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	ADA Loss-ADA	4.00			<u>(</u> 23,360)	(23,360)	Projected decline in ADA
Adjustments to Income Expand MAA Billing Program COLA Adjustment	R. Limit COLA ADA	7,455.36 3.00%				- 53,787	2014-2015 <u>Income</u> COLA for 14-15 is 3.0%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0.00			_	-	
itransfemiralional conflucional passauct		(1965) 16 (1966) 16 (1966)				245,000	
TOTAL PROJECTED REVENUE			4,518,566	4,141,479	4,168,974	4,456,212	
EXPENSES 1000 - Certificated Salaries 2000 - Classified Salaries 3000 - Benefits 4000-6000 Books, Supplies, Etc. 7100-7200 Other Outgo 7300-7399 Indirect/Direct Support Costs Sub-total Expenses 7600-8900 Transfers In/Out			1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651)	1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524	1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524	1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS		de de la constante de la const	521,524 4,786,308	4,786,308	4,786,308	4,786,308	, • -
Adjustments to Expenses	2011-2012						
			l l	_	_		2011-2012

Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away Manage Cash Flow	-		-		<u>Expenses</u>
Adjustments to Expenses 2012-2013		-	-		2012-2013
Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings 2 retirees end coverage *** *** *** *** *** *** Reductions due to ADA loss and NSS Tier 1.5 FTE Reduction in exp to 4000-5000's Pump & Bark Grant labor *** *** *** *** *** *** *** *** ** *** *	-	32,000 4,600 4,000 (25,000) (50,000) (12,315) (90,000) (30,000) (136,821)	32,000 4,600 4,000 (25,000) (50,000) (12,315) (90,000) (30,000) (136,821)	32,000 4,600 4,000 (25,000) (50,000) (12,315) (90,000) (30,000) (136,821)	
Adjustments to Expenses Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings or Increase		-	- 32,000 4,600 4,000 -	32,000 4,600 4,000	<u>2013-2014</u> <u>Expenses</u>
Adjustments to Expenses 2014-2015 Increase in Worker's Compensation Rate			-		2014-2015 Expenses
Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings or Increase	-	-	-	32,000 4,600 4,000 (22,651)	
TOTAL PROJECTED EXPENSES	4,786,308	4,482,772	4,523,372	4,541,321	POTENTIAL VARIABLES > Projected ADA could be up
NET INCREASE/(DECREASE)	(267,742)	(341,293)	(354,398)	(85,109)	or down for estimates
IN FUND BALANCE BEGINNING BALANCE AUDIT ADJUSTMENTS	1,075,048 0	807,306 0	466,013 0	111,616 0	COLA could be higher or lower Special education billback could vary from current annual estimate Workers' Compensation premiums
PROJECTED ENDING BALANCE	807,306 0	466,013 0	111,616 0	26,506 0	are likely to increase > Employee health insurance premiums
Less: Less: Unrealized Gains of Investments and Cash in County Treasury		О	0	0	may increase beyond current cap > Unpredictable increases in gas and electric bills
PROJECTED UNRESTRICTED RESERVES	807,306	466,013	111,616	26,506	> California economy in a state of uncertainty
TOTAL RESERVES AS PERCENT OF OUTGO	16.87%	10.40%	· 2.47%	·0.58%	
REQUIRED RESERVE 4.00%	220,483	205,300	206,924	207,642	
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17	375,000	378,000	381,000	139,000	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	961,823	638,713	285,692	(42,136)	

Fund 20 is estimated to have a balance of \$215,000 at year end (not included above)

Matter III site allocation continues

24.70%

18.83%

10.89%

3,64%

Second interm Adjustment 2/27/12/ First interim adjustments Included in Original Budget MYP Informational

PROJECTED MULTI-YEAR BUDGETS

4% Reserve Version

Budget Model Assumptions

3012 Second Interim Budget Unrestricted

AS BASELINE DATA	gozen, ezek	aka sajagan	estrillätensi	odenou kiek	70 peradiA	
		2011-2012 2nd int Budget	2012-2013 Projection	2013-2014 Projection	2014-2015 Projection	2011-2012 Income COLA for 11-12 is 2.24%
8000 Revenue Limit Sources		3,472,954	3,472,954	3,472,954	3,472,954	Unfunded added to RL Deficit
8100-8200 Federal Revenues		33,575	33,575	:33,575	33,575	
8300-8500 Other State Revenues		711,790	711,790	711,790	711,790	
8600-8700 Other Local Revenues		300,247	300,247	300,247	300,247	
REVENUE BEFORE ADJUSTMENTS <u>Adjustments to Income</u>	2011-2012	4,518,566	4,518,566	4,518,566	4,518,566	
Adjustments to Income Expand MAA Billing Program COLA Adjustment	2012-2013 R. Limit 7,297.36 COLA 0.00% ADA 326.00	5	- 0	0	0	2012-2013 Income COLA for 12-13 is 3.10% Per SSC - COLA will be Zero
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 15.00		(85,745)	(85,745)	(85,745)	Projected decline in ADA
B. A. D. A. D. A. D. B.	ease Payment in the state of t		(118,149) (12,315) (11,101) (120,000) (136,821) (116,920)	(118,149) (12,315) (11,101) (120,000) (136,821) (116,920)	(118,149) (12,315) (22,651) (120,000) (136,821) (116,920)	
Adjustments to Income	2013-2014		(110,320)	(110,320)	(110,320)	2013-2014
Expand MAA Billing Program COLA Adjustment	R. Limit 7,455.36 COLA 2.80%	<u>, </u>		50,855	50,855	Income COLA for 13-14 is 2.80%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	ADA Loss-ADA 4.00			(23,360)	(23,360)	Projected decline in ADA
				381,000	·	
Adjustments to Income Expand MAA Billing Program COLA Adjustment	2014-2015 R. Limit 7,455.36 COLA 7,455.36	<u>.</u>			- 53,787	2014-2015 <u>Income</u> COLA for 14-15 is 3.0%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	ADA Loss-ADA 0,00	~ !		-	-	
TOTAL PROJECTED REVENUE		4,518,566	3,917,515	4,326,010	3,987,248	
EXPENSES 1000 - Certificated Salaries 2000 - Classified Salaries 3000 - Benefits 4000-6000 Books, Supplies, Etc. 7100-7200 Other Outgo 7300-7399 Indirect/Direct Support Costs Sub-total Expenses 7600-8900 Transfers In/Out 8980-8999 Contributions TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS		1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524 4,786,308	1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524 4,786,308	1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524 4,786,308	1,807,849 714,197 954,687 867,482 11,550 (68,330) 4,287,435 (22,651) 521,524 4,786,308	
Adjustments to Expenses	2011-2012					
			-	-		2011-2012

Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away Manage Cash Flow	-	-			Expenses
Adjustments to Expenses 2012-2013		-	- -		2012-2013 Expenses
Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings 2 retirees end coverage *** Retiree benefit savings 2 retirees end coverage *** Retiree benefit savings 3 retirees end coverage *** Retireation of Guessian State (1) State (2) State (3) State	- - -	32,000 4,600 4,000 (25,000) (50,000) (12,315) (90,000) (30,000) (136,821)	32,000 4,600 4,000 (25,000) (50,000) (12,315) (90,000) (30,000) (136,821)	32,000 4,600 4,000 (25,000) (50,000) (12,315) (90,000) (30,000) (136,821)	1
Adjustments to Expenses 2013-2014 Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings or Increase	-	<u>-</u>	32,000 4,600 4,000 -	32,000 4,600 4,000	2013-2014 Expense:
Adjustments to Expenses 2014-2015 Increase in Worker's Compensation Rate Increase in Unemployment Insurance Rate			-		2014-2015 Expenses
Step/Column for Certificated Step/Column for Classified Step/Column for Admin/Confidential Retiree benefit savings or Increase	1	-	-	32,000 4,600 4,000 (22,651)	
TOTAL PROJECTED EXPENSES	4,786,308	4,482,772	4,523,372	4,541,321	POTENTI
NET INCREASE/(DECREASE) IN FUND BALANCE	(267,742)	(565,257)	(197,362)	(554,073)	> Project or do > COLA
BEGINNING BALANCE AUDIT ADJUSTMENTS	1,075,048 0	807,306 0	242,049 0	44,688 0	> Specia from > Worke
PROJECTED ENDING BALANCE	807,306 0	242,049 0	44,688 0	(509,386) 0	are li > Employ
Less: Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	0	may i > Unpred electr
PROJECTED UNRESTRICTED RESERVES	807,306	242,049	44,688	(509,386)	> Californ
TOTAL RESERVES AS PERCENT OF OUTGO	16.87%	5.40%	0.99%	-11.22%	
REQUIRED RESERVE 4.00%	220,483	205,300	206,924	207,642	
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17	375,000	378,000 -	-	-	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	961,823	414,749	(162,236)	(717,028)	

Fund 20 is estimated to have a balance of \$215,000 at year end (not included above)

Ter ill sile allocation value from

24.70%

13.83%

0.99%

Expenses

Expenses

Expenses

- POTENTIAL VARIABLES
 > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums
- may increase beyond current cap Unpredictable increases in gas and
- electric bills
- > California economy in a state of uncertainty

Second interin Adusmical First Interim adjustments Included in Original Budget MYP

-11.22%

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2011 -2012 Projected Cash Flows Undated 376/17

July August September October November Jonuary February March April May June Total to	November December January February March April May June 819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598	November December January February March April May June Total to 819,866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598 January						Ac	Actual						Actual	
819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598 January	819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598 January	819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598 January	July	August	September	October	November	December	January	February	March	April	May	June	Tatal to	Total
819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598	819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598	819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598												İ		
819,866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598	819,866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598	819.866 650,191 956,927 1,630,762 1,555,169 1,123,828 1,550,435 1,273,598	1.370.430	1 150 100	200 000	1000									Date thru	
			10707 T	201,201,1	075,070	1,058,340		650,191	956,927	1,630,762	1,555,169	1,123,828	1,550,435	1,273,598	January	
															٠	

To Be Changed Monthly

אבינית ביוווו סחו בכי																
State Aid - Current Year	0	0	445,533	0	0	0	807.911	14 775	C	73.208	25 180		1 250 210	13/1/02	1 6 6 6	
State Aid - Py rec's in July	139 909	136 403	79 160	-	c	•			,	1	3	>	1,000,119	1,000,000,1	/4C, E18,1	(446,940)
		,			>	>	>	5	9	0	0	0	355,472	355,472	-	
Prior Year Corrections	(80,758)	(78,734)	(45,693)	0	0	0	0	0	0	0	C	C	(205,185)	(305,198)		
Property Taxes	0	0	0	117,877	5,085	913 248	C	1672		536 258	7 Y	000	(202,103)	(COL,COA)		
In Lieu Taxes	c	(1 533)	C1 4571	(1071)	(0.74)		6.00	10,1)	004,000	004,0	979'67	1,036,209	1,655,203	1,655,203	0
0		())))'')	() ()	(11/2)	(3/2)	(T/X)	12.5	(9/4)	3,412	605	532	0	0	(3,296)	(3.296)	0
rederal Sources	16,478	799,65	56,793	0	47,645	15,765	46,551	2,149	0	65,674	0	11 052	208 899	287 774	306 305	(120 057
Other State Sources	46,974	(374)	38,440	66,884	227,116	(123,541)	71,552	49,077	0	98.153	49.077	49.077	330.050	575.724	700,200	(36,461)
Other State inc w/ Appr CY	0	0	43,337	0	12,003	12.003	83.584	188 122	R 543	11 850	070.00	0,7	0000	454,070	742,646	30,137
Other State inc w/ Appr Py	53.250	51 917	30 120					,	2	000,11	040,40	0.44 7	126,001	602'168	432,465	(35.206)
	201/20	11,11	20,162		>	>	>	0	0	0	0	0	135,296	135,296	0	
Class Size Reduction	0	54,193	29,453	0	0	0	0	37,644	0	c	-	c	83 646	000	, ,	
Other Local Sources	302	91.277	3 302	9 474	3 634	777 80	02 733	1000		,)	>	040,00	141,470	122,094	(804)
Other Courses		. ()	, , , ,	40 / 00	0,0,24	/CO/11	989,10	10,814	18 471	220,468	364,772	302,919	61,853
Olitica Sources	>	5	5	0				•			-		c	C	•	
Transfers In	0	0	0	0								i	· (,	>	> [']
s at col	c	C								•	169'27	006,	0	30,151	7,500	22,651
	>	>	>	>									0	C		
JI AL RECEIPES	179,155	278,816	678,997	193,263	294,512	845,251	1,092,359	334,544	23,031	847,635	146,038	167,177		5,080,777	5 201 964	(406 770)
																(5.73)

Revenue Limit Sources

000

1,288,725

4,245,997

5,534,722

Variance Check

Budget

2011-12 Second Int

			(350 094)	(276.837) (350.994)	426 606	(75,593) (434,340)	(75,593)	35	673,8	305,328 673,8	(169,675) 305,328 673,835	305,328	(268,473) (169,675) 305,328	(169,675) 305,328
1,722	5,534,722		518,172	422,875	421,028	457,372	410,137	524	418,524	539,924 418,		539,924	426,650 181,137 464,187 539,924	426,650 181,137 464,187 539,924
0		٥		ŀ										
0		0	0	0										
3,725	1,288,725	565,235	144,572	69,152	72,916	94,694	82,515	19	73,3	192,171 73,3		192,171	93,857 192,171	107,501 93,857 192,171
2,997	4,245,997	2,480,263	373,600 2,480,263	353,722	348,112	362,678	327,623	ري ا	345,20	347,753 345,205	347,753	370,330 347,753	354,236 370,330 347,753	364,301 354,236 370,330 347,753

922,602	000
1,273,598	200000
1,550,435 1	
1,555,169 1,120,828 1,5	1250 102 1183 500 740 350 1175 0/5
1,555,169	183 500
955,518 1,630,762 1	1 250 102
955,518	280 029 585 357
650,191	280.029
819,866	449 705
1,086,628	718 178
870,320	501,870
1,152,182	783,732
VET ENDING CASH	Treasurer Cash (General Fund)

NET ENDING CASH

TOTAL DISBURSEMENTS

2009-10 Notes

NET MONTHLY CHANGE

Operating Expenditures Transfers Out

DISBURSEMENTS Salaries & Benefits

COTAL RECEIPTS

reasurer Cash (General Fund)	783,732	501,670	718,178	449,705	280,029	585,357	1,259,192	1,183,599	749.258	1175.865	899 028	548 032	
Find 17 (35,07)	037 070	027070	0000									100/010	
(/300) / (300)	004,000	355,450	368,430	370,161	370,161	370,161	371,570	371,570	371,570	374.570	374.570	374 570	
· //wwi.co.co.	•	•										2	
Variance	0	0	0	0	0	0	0	0	0	0	c	C	
10. Oliver Vital 10.		000								_	,	,	
I oral cash (Seneral and Fund I/)	181,201,1	870,320	1,086,628	819,866	650,190	955,518	1,630,762	1,555,169	1,120,828	1,550,435	1,273,598	922.602	

BIGGS UNIFIED SCHOOL DISTRICT 2011/2012 SECOND INTERIM BUDGET UNRESTRICTED GENERAL FUND

Below are the revenue and expense estimates for the 11/12 Second Interim Budget Unrestricted General Fund as reported in SACS/MYP with explanation for changes. Board adopted March 14, 2012

REVENUES

- 11/12 Original Budget projected Ending Fund Balance MYP \$441,024
- 11/12 Second Int. Budget projected Ending Fund Balance MYP \$807,306
- Estimated change in ending fund balance from 10/11 to 11/12 -\$267,742
- Second Interim Budget

		11/12 1 st Int.
✓ Revenue Limit Sources 8000	\$3,472,954	3,505,581
✓ Federal Revenues 8100-8200	\$ 33,575	44,490
✓ Other State Revenue 8300-8500	\$ 711,790	711,787
✓ Other Local Revenue 8600-8700	\$ 300,247	237,546
TOTAL UNRESTRICTED	\$4,518,566	4,499,404

* Change from First Interim

+ \$19,162 (Decrease in Revenue Limit- trigger cut, decrease in Federal - MAA, increase in Other Local – Walnut Revenue)

Note: Revenue limit 8000s for 11/12 includes CDS waiver funds and Other State 8300-8500 includes \$89,000 from CDS hourly funds and \$136,000 for TDP Grant.

EXPENDITURES

• Second Interim Budget

		11/12 1° Int.
✓ Certificated Salaries	\$1,807,849	1,815,194
✓ Classified Salaries	\$ 714,197	717,976
✓ Benefits	\$ 954,687	964,162
✓ Books &Supplies 4000-6000	\$ 867,482	932,917
✓ Other Outgo 7100-7200	11,550	11,550
✓ Indirect/Direct Support 7300-7399	(\$ -68,330)	(-68,339)
✓		
SUBTOTAL EXPENSES	\$4,287,434	4,373,460
✓ Transfers In/Out	(\$ 22,651)	(\$22,651)
✓ Contributions	\$ 521,524	538,850
\checkmark	· .	
TOTAL EXPENSES	<u>\$4,786,308</u>	4,889,659

^{*} Change from 11/12 First Interim -103,351

Note: The reductions are as follows: salary and benefits - \$20,599, books and supplies - \$65,435, and contributions - \$17,326.

• MYP Assumptions

11/12 Adjustments to Income:

None

11/12 Adjustments to Expenses:

None

12/13 Adjustments to Income:

-\$85,745

Loss of ADA estimated at 15

12,956

Reduction for transportation trigger @ \$41 per ADA

-\$118,149

Loss of NSS funding tier at BHS

-\$12,315

Reduce MAA Revenue

-\$11,101

Reduce transfer in from DM

-\$136,821

Remove TDP Bark Grant revenue

12/13 Adjustments to Expenses:

+\$40,600

Estimated increase for step and column (Certificated, Classified, Conf/Admin)

-\$25,000

Retiree benefits savings (2)

-\$50,000

Reduction in expenses to 4000-5000

-\$12,315

Reduction in MAA expenses to offset revenue reduction

-\$90,000

Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA

-\$30,000

Reduction to expense for pump replacement and labor expense for bark grant

-\$136,821

Reduction in expense for TDP Bark expense

13/14 Adjustments to Income:

-\$85,745

Loss of ADA estimated at 15 carried forward 12/13

12,956

Reduction for transportation trigger @ \$41 per ADA carried forward 12/13

-\$118,149

Loss of NSS funding tier at BHS carried forward 12/13

-\$12,315

Reduce MAA Revenue carried forward 12/13

-\$11,101

Reduce transfer in from DM carried forward for 12/13

-\$136,821

Remove TDP Bark Grant revenue carried forward 12/13

+\$50,855

COLA estimated at 2.8% (highly unlikely to materialize)

-\$23,360

Loss of ADA estimated at 4 (very conservative estimate, could be at least 8)

13/14 Adjustments to Expenses:

+\$81,200 (2 years)

Estimated increase for step and column (Certificated, Classified, Conf/Admin) carried forward (2 years)

-\$25,000

Retiree benefits savings (2) carried forward 12/13

-\$50,000

Reduction in expenses to 4000-5000 carried forward 12/13

-\$12,315

Reduction in MAA expenses to offset revenue reduction carried forward 12/13

-\$90,000

Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA carried forward 12/13

-\$30,000

Reduction to expense for pump replacement and labor expense for bark grant carried forward 12/13

-\$136,821

Reduction in expense for TDP Bark expense carried forward 12/13

Year 14/15 added as information only

14/15 Adjustments to Income:

-\$85,745

Loss of ADA estimated at 15 carried forward 12/13

12,956

Reduction for transportation trigger @ \$41 per ADA carried forward 12/13

-\$118,149

Loss of NSS funding tier at BHS carried forward 12/13

-\$12,315

Reduce MAA Revenue carried forward 12/13

-\$11,101

Reduce transfer in from DM carried forward 12/13

-\$136,821

Remove TDP Bark Grant revenue carried forward 12/13

+\$50,855

COLA estimated at 2.8% (highly unlikely to materialize) carried forward 13/14

-\$23,360

Loss of ADA estimated at 4 carried forward 13/14

+\$53,787

COLA increase assumed at 3% (highly unlikely to materialize)

14/15 Adjustments to Expenses:

+\$121,800 (3 years)

Estimated increase for step and column (Certificated, Classified, Conf/Admin) carried forward 12/13 (3 years)

-\$25,000

Retiree benefits savings (2) carried forward 12/13

-\$50,000

Reduction in expenses to 4000-5000 carried forward 12/13

-\$12,315

Reduction in MAA expenses to offset revenue reduction carried forward 12/13

-\$90,000

Reduction of 1.5 Certificated FTE for NSS loss of funding and declining ADA carried forward 12/13

-\$30,000

Reduction to expense for pump replacement and labor expense for bark grant carried forward 12/13

-\$136,821

Reduction in expense for TDP Bark expense carried forward 12/13

-\$22,651

Remove lease revenue payment, last year 13/14.

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BIGGS UNIFIED SCHOOL DISTRICT Income Statement

GENERAL FUND

03/19/2012

Objects from Standard Account Code Structure Fiscal Year 2012 to date Budget Version: 21

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income Statement (Restricted and Unrestricted) with Budget to Actual User: Pam Ragan Income_Stmnt

12 Through Budget Period: Page: 1

Current Date:

03/19/2012

14:21:12

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BIGGS UNIFIED SCHOOL DISTRICT

Income Statement

GENERAL FUND

03/19/2012

Fiscal Year 2012 to date
Objects from Standard Account Code Structure
Budget Version: 21

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BIGGS UNIFIED SCHOOL DISTRICT

Income Statemen

GENERAL FUND

03/19/2012

Objects from Standard Account Code Structure Fiscal Year 2012 to date Budget Version: 21

300 65 7 0 Ċ 61. 67 6. \circ Ö Ö 59. 27. 83 98 99 89 Balance 0.00 113,449.68 24,262.13 0.00 2.507.60 0.00 0.00 0.00 0.00 500.00 178.98 64,699.88 330.34 50.982.96 6.009.35 4.679,62 1.160.95 9,813.95 2.944.45 9.426.98 1.214.34 2,311.58 1,659,17 3,001.78 1.798.73 262.22 20.550.25 3.119.32 0.000.00 Actual Encumbrance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Restricted 0.00 0.00 0.00 0.00 0.00 30.392.09 0.00 66.16 63.604.04 19,617,99 2.788.95 5.037.99 19.046.02 4,725.65 118,939,99 16.611.78 33.678.66 43.338.75 1.524.40 210,532.93 14,398,64 3.218.63 4,103.65 2,621.21 21.180.68 14,809.87 2,923.01 Budget 5,762.82 245.14 0.00 0.00 500.00 114.587.00 4.032.00 323,982.61 20,407.99 0.00 3,949.90 24.851.94 43.336.54 28,473.00 4,137.35 7.727.43 4,419,94 83,639.87 16,874.00 34,009.00 63.889.00 39,072.00 34,297.61 5.530.21 24.300.00 99 67 67 9 99 69 2 С 8 2 59 5 99 99 80. 68. 65. 66. 39 62 3 69 96 7. % Balance 243,762.90 -62.8995.06 8.815.99 30,610.30 82,842.72 03.427.52 45,216,99 46.872.89 500.00 22.512.68 87,998.70 25.998.16 4,504.83 13,360.56 5,571.88 11,187,47 3,289.32 2.015.26 1,350.36 41,364.18 4,747.59 17,557.19 29.718.34 9.070.37 0.062.14 34,242.21 347.02 Actual Encumbrance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.0 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.0 0.00 Unrestricted 357.89 14.775.48 59.386.48 0.00 913.84 18.115.31 70,433.84 02,799.43 14.937.02 15,973.19 201.010.81 49.942.16 6,781.06 28,303.88 0,550.75 30.599.53 21,605.79 3.049.64 2.504.94 07.710.82 31.881.51 8.627.14 524,076.21 62.045.25 19.792.21 2,252,41 15,517.81 Budget 500.00 5,337.82 295.00 347.02 26,931.30 318,203.00 714,196.74 49,672.32 74,655.36 25,043.56 54,394.19 75,940.32 29,854.35 11,285.89 55,848.00 2,929.10 49,075.00 244,887.97 114,603,47 289,009.51 41,664.44 16,122.63 21,787.00 54,686.51 4,400.00 2,600.00 7,000.00 63,075.00 OASDI/MEDICARE CERTIFICA WORKERS COMP-CLASSIFIED RETIREE BENEFITS-CLASSIFE NON-CAPITALIZED EQUIPMEN CLASSIFIED ADMINISTRATOF RETIREE BENEFITS-CERTIFIC. PERS REDUCTION-CERTIFICA PERS REDUCTION-CLASSIFIEI OTHER BENEFITS-CERTIFICA' JNEMPLOY INS-CERTIFICATE WORKERS COMP-CERTIFICAT JNEMPLOY INS-CLASSIFIED HEALTH INS-CERTIFICATED Total 2000 Fotal 3000 **Fotal** 4000 **BOOKS OTHER THAN TEXT** HEALTH INS-CLASSIFIED MATERIALS & SUPPLIES CLASSIFIED SUPPORT STRS-CERTIFICATED 'ERS-CERTIFICATED OTHER CLASSIFIED OASDI CLASSIFIED PERS-CLASSIFIED STRS-CLASSIFIED TEXTBOOKS Object Description Report: Income_Stmnt CLERICAL 2900 2200 2300 2400 3101 3202 3301 3302 3402 3501 3502 3601 3602 3701 3702 3801 3802 3901 4100 4200 4300 4400 3401 3201

03/19/2012 14:21:12

Current Date:

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Through Budget Period:

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Income Statement (Restricted and Unrestricted) with Budget to Actual

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BIGGS UNIFIED SCHOOL DISTRICT Income Statement

GENERAL FUND

03/19/2012

Fiscal Year 2012 to date
Objects from Standard Account Code Structuring Budget Version: 21

0.00260.00 0.00 9,820.16 0.00 0.00 215,408.44 07,595.13 Balance 5.173.45 0.00 0.00 2.000.00 0.00 0.00 0.00 158,152,44 57.256.00 -14,007.00 16.393.71 0.000.000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Actual Encumbrance 0.00 0.00 Restricted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.000.000.00 0.00 140.00 18,778.29 32,939.84 80,782.56 80,782,56 14.021.55 0.00 0.00Budget 0.00 0.00 296,191.00 0.0 0.00 0.00 42,760.00 238,935.00 57,256.00 -14,007.00 35,172.00 19,195.00 400.00 2,000.00 49 Ö Ö. 99 55. 66. Ö 70. 34. 00 Ö 90 86 Ċ % 52.17 260.00 0.24 0.00 .11,074.00 Balance 805.00 14,007.00 12,851.19 193,383.93 3,552.41 57.256.00 11,550.00 -56,780.00 11,150.60 72.026.55 3.500.00 3,771,12 78,512.47 0.00 0.00 Actual Encumbrance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Unrestricted -0.00 0.00 0.00 0.00 0.00 6,740.00 22,054.40 71,497.45 6.648.81 \$50,202.07 36,820.76 20,447.83 57,268.59 0.00 8,578.88 7,695.00 96,987.53 Budget 11,550.00 -11,074.00 0.00 57,256.00 56,780.00 12.350.00 8,500.00 37,000.00 75,500.00 33,205.00 14,007.00 243,524.00 19,500.00 543,586.00 36,821.00 3,500.00 20,500.00 60,821.00 TUTTION - TO COUNTY OFFIC OTHER SERVICES & OPER EXI SITES & IMPROVEMENT OF SI BUILDINGS & IMPROVE OF BU UTILITIES & HOUSEKEEPING EQUIPMENT REPLACEMENT Total 6000 Total 5000 **Total** 7000 RENTS, LEASES & REPAIRS INTERPROGRAM SUPPORT DEBT SERVICE - INTEREST TRAVEL & CONFERENCES **DUES & MEMBERSHIPS** INTERPROG SERVICES INTERFUND SUPPORT COMMUNICATIONS OTHER INSURANCE Object Description 7310 7350 7438 5710 5900 6200 6500 5300 5450 5500 5600 5800 0019 7142 5200

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Total Expenditures	4,287,434.38	2,969,926.44	0.00	0.00 1,317,507.94	1,247,287.98	739,692.85	0.00	
Change in Fund Balance:	-267,741.38	-126,187,20			-42,365.98	-371,455.34		
Appropriated for Economic Uncertainty:	0.00			Restricted Balances:	0.00			
Unappropriated Balances:	807,306.62				0.02			
Total Ending Fund Balance:	807,306.62	948,860.12		1	.00	(329,088.92)		

User: Pam Ragan	nd Unrestricted) with Budget to Actual
Report: Income_Stmnt	Income Statement (Restricted and Unrestricted)

Through Budget Period: 1 Page: 4

Current Date:

Jate: Time

03/19/2012

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 Seperintendent or Designee
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.
To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131) Meeting Date: March 14, 2012 Signed:
CERTIFICATION OF FINANCIAL CONDITION President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: PAMELA RAGAN Telephone: 530-868-1281 XC 252
Title: FINANCIAL OFFICER E-mail: pragan@biggs.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
Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	χ	

Jan 1 wilder eine

CRIT	ERIA AND STANDARDS (co	ntinued)	Met	No: Me:
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	IVIE
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.	Х	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		x
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		Х
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		Х
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.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

S1	Contingent Lightities		No	Yes
01	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
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)?		х
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	x	

 $\frac{\partial x}{\partial x} = - m \cdot (\frac{\partial^2 x}{\partial x}) = - \frac{1}{2} \cdot C \frac{m}{N}$

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S6		I Describe the state of the sta		Yes
	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		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? 	Х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х
		 If yes, have there been changes since first interim in OPEB liabilities? 	Х	-
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	Х	
		 If yes, have there been changes since first interim in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		 Certificated? (Section S8A, Line 1b) 		Χ
		Classified? (Section S8B, Line 1b)		Χ
-		 Management/supervisor/confidential? (Section S8C, Line 1b) 		Χ
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

A1	Nogative Cosh Flori	D	No	Yes
ΑΙ	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?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		Х
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?	Х	
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?	х	, ,,
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		Х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	Х	
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?	х	

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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)
A. REVENUES								
1) Revenue Limit Sources	8	3010-8099	3,474,356,00	3,505,581.00	2,330,559.47	3,472,954.00	(32,627.00)	-0.9%
2) Federal Revenue	8	3100-8299	44,556.00	44,490.00	0.00	33,575.00	(10,915.00)	-24.5%
3) Other State Revenue	8	3300-8599	796,835.00	711,787.00	295,649.50	711,790.00	3.00	0.0%
4) Other Local Revenue	8	600-8799	239,446.00	237,546.00	133,629.68	300,247.00	62,701.00	26.4%
5) TOTAL, REVENUES			4,555,193.00	4,499,404.00	2,759,838.65	4,518,566.00	A Pro Carlo Carlo Medical Construction	11/50(0) 935
B. EXPENDITURES								22.27.27.29.20.20.20.20.20.20.20.20.20.20.20.20.20.
1) Certificated Salaries	1	000-1999	1,821,541.97	1,815,194.13	1,073,384.45	1,807,849.13	7,345.00	0.4%
2) Classified Salaries	2	000-2999	727,211.21	717,975.84	407,628.76	714,196.74	3,779.10	0.5%
3) Employee Benefits	34	000-3999	977,398.43	964,162.22	544,426.07	954,686.51	9,475.71	1.0%
4) Books and Supplies	40	000-4999	221,304.00	191,540,00	90,160.58	163,075.00	28,465.00	14.9%
5) Services and Other Operating Expenditures	50	000-5999	580,361.00	580,556,00	261,598.90	543,586.00	36,970.00	6.4%
6) Capital Outlay	60	000-6999	3,500.00	160,821.00	157,268.59	160,821.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	11,550.00	11,550.00	0.00	11,550.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(66,526.00)	(68,339.00)	0.00	(68,330.00)	(9.00)	0.0%
9) TOTAL, EXPENDITURES	<u> </u>		4,276,340.61	4,373,460.19	2,534,467.35	4,287,434.38		olie i i i
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			278,852.39	125,943.81	005 074 00			
O. OTHER FINANCING SOURCES/USES			210,032.33	120,943.61	225,371.30	231,131.62	N 8-70 - 1 Land 1 Comp. 1 Land 1 Comp. 1 Land 1 Lan	MYSS Advisor (March
Interfund Transfers a) Transfers In	89	100-8929	0.00	22,651.00	0.00	22,651.00	0,00	0.02
b) Transfers Out		600-7629	196,569.00	0.00	0.00	0,00		0.0%
2) Other Sources/Uses a) Sources		30-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76:	30-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	896	80-8999	(575,832,00)	(538,850.00)	0.00	(521,524.00)	17,326,00	-3 2%
4) TOTAL, OTHER FINANCING SOURCES/USE	s		(772,401.00)	(516,199.00)	0.00	(498,873.00)		10.00

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

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance	Object Codes	Original Budget (A) (493,548.61)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference	% Diff
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance		(402 540 64)	!	. (0)	(D)	(Col B & D) (E)	(E/B) (F)
1) Beginning Fund Balance		1 10 0450.040	(390,255,19)	225,371.30		o gazie les que estre Les Descriptes	
and the set forther death of the state of the set of th		(123,1-14,17)	(000,200,10)	223,371.30	(267,741.38)		
	9791	0.00					i
SAN A CARRA A APP - A CARRA A	9793		1,075,048.00		1,075,048.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	9193	0.00	1,075,048,00		0.00	0.00	0.0%
d) Other Restatements	9795	0.00	0.00		1,075,048.00	ESC 154-00 Page 1/8 mg 0.00 ESC 2 Sept 24	
e) Adjusted Beginning Balance (F1c + F1d)		0.00	1,075,048.00		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)		(493,548.61)	684,792.81	prince of the second se	1,075,048.00 807,306.62		
Components of Ending Fund Balance a) Nonspendable		ļ					
Revolving Cash 9	711	0.00	0.00		0.00	aa dee daga	to a serie
Stores 9	712	0.00	0.00		0.00		
Prepaid Expenditures 9	713	0.00	0.00		0.00		
All Others 9	719	0.00	0.00		0.00		
b) Restricted 9	740	0.00	0.00		p.00		
c) Committed Stabilization Arrangements	750	0.00					
Other Occ. 19	760 -	0.00	0.00	CARLANDO CA	0.00		
d) Assigned	/60	0.00	0.00		0.00		
Other Assignments 97	780	0.00	0.00				
e) Unassigned/Unappropriated			0.00		0.00		
Reserve for Economic Uncertainties 97	89	0.00	0.00		5.00		
Unassigned/Unappropriated Amount 97	90	(493,548.61)	684,792.81		0.00 807,306.62		

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807,306.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Di (E/B
REVENUE LIMIT SOURCES					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1
Principal Apportionment						}		
State Aid - Current Year		8011	1,851,557.00	1,855,228.00	1,300,098.00	1,813,547.00	(41,681.00)	-2
Charter Schools General Purpose Entitlem	ent - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0
State Aid - Prior Years		8019	0.00	0.00	4.00	0,00	0,00	0.
Tax Relief Subventions Homeowners' Exemptions		8021	30,735.00	31,822.00	16.049.04	04 500 50		
Timber Yield Tax		8022	0.00	0.00	16,948.94	31,822.00	0.00	0.
Other Subventions/In-Lieu Taxes		8029	1,788.00	1,920.00	1,756.99	0.00	0,00	0.
County & District Taxes				1,020.00	1,730.99	1,920.00	0.00	0.
Secured Roll Taxes		8041	1,936,566.00	1,935,681.00	1,104,898.79	1,935,681.00	0.00	0.
Unsecured Roll Taxes		8042	113,616.00	112,692.00	119,968.62	112,692.00	0,00	0.
Prior Years' Taxes	•	8043	2,328.00	4,341.00	1,379,49	4,341.00	0,00	0.
Supplemental Taxes		8044	6,301.00	3,527.00	0.00	3,527.00	0.00	0.
Education Revenue Augmentation Fund (ERAF)		8045	(467 249 00)	(197.995.59)				
Community Redevelopment Funds		6045	(467,218.00)	(437,885.00)	(208,743.36)	(437,885.00)	0.00	0.
(SB 617/699/1992)	4	8047	0.00	0.00	0.00	0.00	0.00	0,0
Penalties and Interest from						5.00	5.00	
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0,00	0.0
Miscellaneous Funds (EC 41604) Royaities and Bonuses		8081	0.00	0.00				
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-Revenue Limit		1		3.00	0,00	0.00	0.00	0.0
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, Revenue Limit Sources			3,475,673.00	3,507,326.00	2,336,311.47	2 465 645 00	(14.004.00)	
Revenue Limit Transfers			37.5.37.5.50	9,957,020.00	2,000,011.41	3,465,645.00	(41,681.00)	-1.2
Unrestricted Revenue Limit		İ					i.	
Transfers - Current Year	0000	8091	0.00	0.00	0,00	0.00	0.00	
Continuation Education ADA Transfer	2200	8091	n il distribution di signi		0.00	0.00	0.00	0.0
Community Day Schoots 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	10,833.00	10,605.00	0.00	10,605.00	0.00	0.0
Fransfers to Charter Schools in Lieu of Proper	ty Taxes	8096	(12,150.00)	(12,350.00)	(5,752.00)	(3,296.00)	9,054.00	-73.39
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	0.09
OTAL, REVENUE LIMIT SOURCES		-	3,474,356.00	3,505,581.00	2,330,559.47	3,472,954.00	(32,627.00)	-0.99
DERAL REVENUE							ļ	
aintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.09
ecial Education Entitlement		8181	. 0.00	0,00	0.00	0.00	inches speaker	
ecial Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
ild Nutrition Programs		8220	0.00	0.00	0.00	0.00		
rest Reserve Funds		8260	2,221.00	2,155.00	0.00	2,155.00	0.00	0.0%
od Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Idlife Reserve Funds		8280	0,00	0.00	0.00	0.00	0.00	0.0%
MA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
eragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0,00	0.0%
ss-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		5.57
	3000-3299, 4000- 4139, 4201-4215,			organista		tare term	9-1-1-1	
LB/IASA (incl. ARRA) mia Dept of Education		8290						oriente.

Description	Resource Codes	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	42,335.00	42,335.00	0.00	31,420.00	(10,915.00)	-25.89
TOTAL, FEDERAL REVENUE			44,556.00	44,490.00	0.00	33,575.00	(10,915.00)	-24.59
OTHER STATE REVENUE						35,070:00	(10,913.00)	-24.37
Other State Amendian								
Other State Apportionments								7216A
Community Day School Additional Funding Current Year	2430	8311	Comments of the comments of th					
Prior Years	2430	8319	1001117.00				ACTION OF THE PROPERTY OF THE	
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319		The state of the s				
Special Education Master Plan							nativalnaja elegil	
Current Year	6500	8311	Property of the second					
Prior Years	6500	8319	A CONTRACTOR OF THE PROPERTY O		AND THE RESERVE OF THE PERSON			
Home-to-School Transportation	7230	8311			Company Compan			
Economic Impact Aid Spec Ed Transportation	7090-7091	8311			The second secon		Control of the contro	
Spec. Ed. Transportation	7240	8311	Marin Million State of the S	7. C. S.				
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Alf Other State Apportionments - Prior Years Year Round School Incentive	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	117,810.00	122,094.00	24,353.00	122,094.00	0.00	0.0%
Child Nutrition Programs Mandated Costs Reimbursements		8520	0.00	0.00	0.00	0.00		
		8550	0.00	12,220.00	12,222.21	12,223.00	3.00	0.0%
Lottery - Unrestricted and Instructional Materials Tax Relief Subventions		8560	59,512.00	40,456.00	3,564.29	40,456.00	0.00	0.0%
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	u bakan da da	
Other Subventions/In-Lieu Taxes		8576	0.00	9.00	0.00	0.00	secondo sediral	100
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/Tebacco Funds	6650-6690	8590						
Healthy Start	6240	8590				40000000000000		
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	77004				euronios englis			
Quality Education Investment Act	7391	8590						
All Other State Revenue	7400	8590			<u> </u>			TO SECURE OF THE PARTY OF THE P
	All Other	8590	619,513.00	537,017.00	255,510.00	537,017.00	0.00	0.0%
OTAL, OTHER STATE REVENUE HER LOCAL REVENUE			796,835.00	711,787.00	295,649.50	711,790.00	3.00	0.0%
TER COOME REVENUE								
ther Local Revenue			ne ir dayaa day					
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00					
Unsecured Roll		8616	a market 1991 areas of 1991	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00 0.00	0.00	0.00	0.00		222.23
Supplemental Taxes		8618	0:00	0.00	0.00	0.00	The second second second	
Non-Ad Valorem Taxes		JU10 15		0,00	0.00	0.00	r. manuscus 20150115000	
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							2.00 2.00 2.00 2.00 2.00 2.00	0.076
Not Subject to RL Deduction mia Dept of Education		8625	0.00	0.00	0.00	0.00		Ling VI

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent No	on-Pevenije			100				
Limit Taxes	on respende	8629	0.00	0.00	0.00	0.00		
Sales							NOTE OF THE PARTY	
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	20,400.00	20,400.00	12,013.00	20,400.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	9,557.58	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	f 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	0.078
Transportation Services	7230, 7240	8677	the state of the					
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0,00	0.007
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				5,00		0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.00/
Pass-Through Revenues From Local Source		8697	0.00	0.00	0:00	0.00	0.00	0.0%
All Other Local Revenue		8699	181,546.00	184,646.00	112,059.10	247,347.00	62 704 00	24.004
Tuition		8710	0.00	0.00	0.00	0,00	62,701.00	34.0%
All Other Transfers In		8781-8783	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Transfers Of Apportionments					0.00	7,300.00	0.00	0.0%
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791		nersona en en				
From County Offices	6500	8792		15086			10.00	
From JPAs	6500	8793						
ROC/P Transfers From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792			and second	per mani le		
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	0.000
From County Offices	All Other	8792	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	0.0%
TOTAL, OTHER LOCAL REVENUE		-	239,446.00	237,546.00		0.00	0.00	0.0%
				207,040.00	133,629.68	300,247.00	62,701.00	26.4%
OTAL, REVENUES			4,555,193.00	4,499,404.00	2,759,838.65	4,518,566,00	19,162.00	0.4%

Description Resource Code	Object es Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CERTIFICATED SALARIES	0000	1 12/	(B)	(0)	(D)	(E)	(F)
Certificated Teachers' Salaries	1100	1,583,805,99	1,568,805,40	924,379.04	1,561,460.40	7,345.00	0.
Certificated Pupil Support Salaries	1200	36,686.25	45,339.00	27,443.52			
Certificated Supervisors' and Administrators' Salaries	1300	201,049.73	201,049.73	121,561.89	45,339.00	0.00	0.0
Other Certificated Salaries	1900	0.00	0.00		201,049.73	0.00	0.0
TOTAL, CERTIFICATED SALARIES		1,821,541.97	1,815,194,13	1.072.294.45	0.00	0.00	0.0
CLASSIFIED SALARIES	····	1,021,041.01	1,013,154.13	1,073,384.45	1,807,849.13	7,345.00	0.4
Classified Instructional Salaries	2100	6,952.50	9,571.00	5,215.43	9,571.00	0,00	0.0
Classified Support Salaries	2200	239,726.13	245,787.97	142,663.47	244,887.97	900.00	0.4
Classified Supervisors' and Administrators' Salaries	2300	26,931.30	26,931.30	16,174.06	26,931.30	0.00	0.0
Clerical, Technical and Office Salaries	2400	326,428.44	319,703.00	186,531.23	318,203.00		
Other Classified Salaries	2900	127,172.84	115,982.57	57,044,57	114,603,47	1,500.00	0.5
TOTAL, CLASSIFIED SALARIES		727,211.21	717,975.84	407,628.76		1,379.10	1.2
MPLOYEE BENEFITS		(21,221.21)	717,973.04	407,020.76	714,196.74	3,779.10	0.6
STRS	3101-3102	150,508,16	151,508.39	88,351.06	149,967.32	1 541 07	4.6
PERS	3201-3202	79,540.46	75,930.28	38,998.24		1,541.07	1.0
OASDI/Medicare/Alternative	3301-3302	78,550.11	79,500.27	41,266.02	75,155.36	774.92	1.0
Health and Welfare Benefits	3401-3402	381,626.09	371,913.03	218,748.46	79,437.75 364,949.83	62.52	0.1
Unemployment Insurance	3501-3502	40,909.50	41,155.24	22,829.31		6,963.20	1.9
Workers' Compensation	3601-3602	57,448.08	57,806,07	33,394.69	41,140.24	15.00	0.0
OPE8, Allocated	3701-3702	177,635.00	177,635.00	92,551.68	57,787.07	19.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	177,635.00	0.00	0.0
PERS Reduction	3801-3802	6,591.03	5,784.84	7,487.00	5,684.84	0.00	0.0
Other Employee Benefits	3901-3902	4,590.00	2,929.10	799.61	2,929.10	0.00	1.7
OTAL, EMPLOYEE BENEFITS		977,398.43	964,162.22	544,426.07	954,686.51	9,475.71	0.0
DOKS AND SUPPLIES				17,420.01	334,000.31	3,413.11	1.0
approved Textbooks and Core Curricula Materials	4100	15,000.00	12,400.00	2,665.90	4,400.00	00.000,8	64.5
looks and Other Reference Materials	4200	0.00	2,600,00	2,504.94	2,600.00	0.00	0.0
laterials and Supplies	4300	190,584.00	165,540.00	82,737.33	149,075.00	16,465.00	9.9
loncapitalized Equipment	4400	15,720.00	11,000.00	2,252.41	7,000.00	4,000.00	36.4
ood	4700	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, BOOKS AND SUPPLIES		221,304.00	191,540,00	90,160.58	163,075.00	28,465.00	14.9
RVICES AND OTHER OPERATING EXPENDITURES						20,100.00	17.0
ubagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
ravel and Conferences	5200	22,075.00	14,570.00	5,350.79	12,350.00	2,220.00	15.29
ues and Memberships	5300	6,500.00	8,500.00	6,955.00	8,500.00	0.00	0.09
surance	5400-5450	40,000.00	40,000.00	36,740.00	37,000.00	3,000.00	7.5%
perations and Housekeeping Services	5500	173,500.00	175,500.00	80,377.04	175,500.00	0.00	0.0%
entals, Leases, Repairs, and Noncapitalized Improvements	5600	33,100.00	34,200.00	16,263.32	33,205.00	995.00	2.99
ansfers of Direct Costs	5710	14,007.00	14,007.00	0.00	14,007.00	0.00	0.0%
ansfers of Direct Costs - Interfund	5750	0.00	0,00	0.00	0.00	0.00	0.09
ofessional/Consulting Services and							
perating Expenditures	5800	271,179.00	273,779,00	109,740.48	243,524.00	30,255.00	11.1%
ommunications	5900	20,000.00	20,000.00	6,172.27	19,500.00	500.00	2.5%
OTAL, SERVICES AND OTHER PERATING EXPENDITURES	!	580,361.00	580,556.00	261,598.90	543,586.00	36,970.00	6:4%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY				<u> </u>		(5)	. (=/	''
Land		6100	0.00	136,821.00	136,820.76	136,821.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	3,500.00	3,500,00	0.00	3,500.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0,00	200	0.00	
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	20,500.00	20,447.83	20,500,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,500.00	160,821.00	157,268.59	160,821.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indired	ct Costs)			135,021.05	107,200.00	100,021.00	0.00	<u></u> 0.03
			ļ			ĺ		
Tuition Tuition for Instruction Under Interdistrict						ļ		
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								0.07
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	0.00/
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 Apportion	nments		ensenies seis			an ikuwa sa wa sa	9,00	0.0%
To Districts or Charter Schools	6500	7221	reformer destricts		section and	Section 4 May 1	1000	
To County Offices	6500	7222						
To JPAs	6500	7223	45554			The State of St		
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7004				Table 12 E. S.		
To County Offices	6360	7221 7222						
To JPAs	6360	7223	and the same	Espainis I	e rentiese at a sale	Carrier Baranca de C		
Other Transfers of Apportionments	All Other	7221-7223	0.00	0,00	0.00	0.00	0.00	0.00
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						0.00	0.00	0.078
Debt Service - Interest		7438	11,550.00	11,550.00	0,00	11,550.00	0.00	0.0%
Other Debt Service - Principal		7439	0,00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of I			11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT CO	STS		1			-		
Fransfers of Indirect Costs		7310	(55,452.00)	(57,265.00)	0.00	(E7 050 00)	/0.00	
Fransfers of Indirect Costs - Interfund		7350	(11,074.00)	(11,074.00)	0.00	(57,256,00)	(9.00)	0.0%
OTAL, OTHER OUTGO - TRANSFERS OF INDIR	RECT COSTS		(66,526.00)	(68,339.00)	0.00	(11,074.00)	(0.00)	0.0%
			. (55,020.00)	(55,555.00)	0.00	(68,330.00)	(9.00)	0.0%
TAL, EXPENDITURES			4,276,340.61	4,373,460.19	2,534,467.35	4,287,434.38	86,025.81	2.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS	Resource Codes	Codes	(4)	(8)	(C)	(D)	(E)	(F)
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			
Other Authorized Interfund Transfers In		8919	0.00	22,651.00	0.00	22,651.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	22,651.00	0.00	22,651.00	0.00	0.0%
INTERFUND TRANSFERS OUT		·—————						0.070
To: Child Development Fund		7611	0.00	j 0.00 f	0.00	00,00	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	
To: Deferred Maintenance Fund		7615	184,391.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	12,178.00	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	· Santava		196,569.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES				ŀ				
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							0.00	<u> </u>
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00		
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								9.979
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) TOTAŁ, USES			0.00	0.00	0.00	0.00	0.00	0.0%
ONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(575,832.00)	(538,850,00)	0.00	(521,524.00)	17,326.00	-3.2%
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			(575,832.00)	(538,850.00)	0.00	(521,524.00)	17,326.00	-3.2%
OTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			(772,401.00)	(516,199.00)	0.00	(498,873.00)	17,326.00	-3.4%

				Board Approved		Projected Year	Difference	% Diff
Description		bject odes	Original Budget	Operating Budget	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
A. REVENUES							, ,	
1) Revenue Limit Sources	801	0-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	810	0-8299	263,685.00	293,726.00	123,697.44	292,660.00	(1,066.00)	-0.4%
3) Other State Revenue	830	0-8599	405,730.00	381,664.00	206,476.68	388,066,00	6,402.00	1.7%
4) Other Local Revenue	8600	0-8799	0.00	2,672.00	2,672.67	2,672.00	0.00	0.0%
5) TOTAL, REVENUES			669,415.00	678,062.00	332,846.79	683,398.00		
B. EXPENDITURES					ļ			
1) Certificated Salaries	1000	0-1999	277,122.73	270,291.14	156,279.24	261,642.50	8,648.64	3.2%
2) Classified Salaries	2000	0-2999	324,896.78	320,500.26	180,055.06	323,982.61	(3,482.35)	-1.1%
3) Employee Benefits	3000	0-3999	192,807,66	188,951.10	102,083.80	183,639.87	5,311.23	2.8%
4) Books and Supplies	4000	0-4999	98,209.00	135,704.00	102,339.51	139,072.00	(3,368.00)	-2.5%
5) Services and Other Operating Expenditures	5000	0-5999	55,199.00	45,006.00	25,919.42	42,760.00	2,246.00	5.0%
6) Capital Outlay	. 6000	0-6999	0.00	0.00	0.00	0.00	0.00	0,0%
Other Outgo (excluding Transfers of Indirect Costs)		0-7299 0-7499	241,558.00	241,558.00	12,614.56	238,935.00	2,623,00	1.1%
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	55,452.00	57,265.00	0.00	57,256.00	9.00	0.0%
9) TOTAL, EXPENDITURES			1,245,245.17	1,259,275.50	579,291.59	1,247,287.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					-			
FINANCING SOURCES AND USES (A5 - B9)			(575,830.17)	(581,213.50)	(246,444.80)	(563,889.98)		
D. OTHER FINANCING SOURCES/USES			,					
1) Interfund Transfers		İ						
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						İ		
a) Sources		-8979	0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses		-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		-8999 🖺	575,832,00	538,850.00	0.00	521,524.00	(17,326,00)	-3,2%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		575,832.00	538,850.00	0.00	521,524.00	A Programme Control	

Description F	Resource Codes	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)			1.83	(42,363.50)	(246,444.80)	(42,365.98)	ta ikogasa sa ist Saliki	
F. FUND BALANCE, RESERVES			1					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	42.355.00	gradius en consoniato constitues des décides	40 200 00		0.00
· · · · · · · · · · · · · · · · · · ·				42,366.00		42,366.00	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	42,366.00		42,366.00		
d) Other Restatements		9795	0.00	0.00		0.00	6.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,366.00	The state of the s	42,366.00		
2) Ending Balance, June 30 (E + F1e)	•		1.83	2.50		0.02		
Components of Ending Fund Balance a) Nonspendable			Amar (drove) mand (d.) (dr.). (dr.) (dr.) (dr.) (dr.) (dr.) (dr.)				gangangan di esah basa Propinsi di esah basa Propinsi di esah basa	
Revolving Cash		9711	9.00	0,00	gi, gi, ga da gi, ga	0.00		
Stores		9712	0.00	0.00		0.00		Epoyen items
Prepaid Expenditures		9713	0.00	0.00		0.00	and and a second	
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.47	2.58		0.86		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned	• ** •	9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00	CLEROMETER S. CLE	
e) Unassigned/Unappropriated		Ī						
Reserve for Economic Uncertainties		9789	0.00	0.00		00.0		
Unassigned/Unappropriated Amount		9790	(0.64)	(0.08)	reservable contractors	(0.84)		

Description R	acourca Codos	Object	Original Budget	Board Approved Operating Budget		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
REVENUE LIMIT SOURCES	esource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - S	State Aid	8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years	nato / tiu	8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions		55,15						
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	AND A SHAPE AND A	
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	andrine komunita Angening di Kalendar Kalendara	
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes	F	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	le le Gregoria de La Gregoria de	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	er er sæne dir i di. Sirih dinginio den Bari di di di di di	
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	in organization in the	
Less: Non-Revenue Limit								
(50%) Adjustment	_	8089	0.00	0.00	0.00	0.00	SCIED CONTRACT	
Subtotal, Revenue Limit Sources	,		0.00	0.00	0.00	0.00		
	errous attaches						PERSONAL PROPERTY.	
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	dhileathaire Ar				Große Wassington ole	
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	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%
PERS Reduction Transfer		8092	0.00	0.00	0.00	1.0.00	maran Pale	
Transfers to Charter Schools in Lieu of Property Ta	exes	8096	0.00	0.00	0.00	0.00		manufacture of the second of t
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 EDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations		8110	0.00	0.00	0.00	0,00	0.00	0.0%
Special Education Entitlement		8181	67,412.00	67,409.00	0.00	67,409.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	20.00	in die einstelde der die	
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%
nteragency 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	(17.72)	0.00	0.00	0.0%
413	0-3299, 4000- 9, 4201-4215, 1610, 5510	8290	191,694.00	221,738.00	122,338.16	220,400.00	(1,338.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) _(F)
Vocational and Applied Technology Education	3500-3699	8290	4,579.00	4,579.00	0.00	3,474.00	(1,105.00)	-24.1
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	1,377.00	1,377.00	1,377.00	Ne
TOTAL, FEDERAL REVENUE			263,685.00	293,726.00	123,697.44	292,660.00	(1,066.00)	-0,49
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	134,400.00	133,371.00	72 444 00	422.074.00		
Prior Years	6500	8319	0.00	0.00	73,444.00	133,371.00	0.00	0.0%
Home-to-School Transportation	7230	8311	121,709.00	121,673.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	129,102.00	106,102.00	58,282,00	121,673.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,031.00	3,030.00	67,473.00	112,455.00	6,353.00	6.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	3,030.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive	, ,,, ,	8425	0.00	0.00	0,00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00		0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	9,257.00		0.00	0.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other			9,237.00	9,257.00	1,067.68	9,257.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09/
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%
lealthy 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	7391	8590				1/4		
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0,00	0.0%
Il Other State Revenue		-	0.00	0.00	0.00	0.00	0.00	0.0%
TAL, OTHER STATE REVENUE	All Other	8590	8,231.00	8,231.00	6,210.00	8,280.00	49.00	0.6%
HER LOCAL REVENUE			405,730.00	381,664.00	206,476.58	388,066.00	6,402,00	1.7%
ner Local Revenue ounty 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	
		8622		0.00	0.00	0.00	0.00	0.0%
Other		8627	0.00				0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: fundi-a (Rev 06/07/2011)

Description	Resource Codes	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)
Dongiting and Interest Sees Deliver								
Penaities and Interest from Delinquent Nor Limit Taxes	1-Revenue	8629	0,00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0,00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	. 0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0,00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0,00		
Transportation Fees From Individuals		8675	0.00	0.00	0,00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0,00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0,00	0.00	0.0%
Other Local Revenue				45.50.5 2				
Plus: Misc Funds Non-Revenue Limit (50%)		.8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source	es -	8697	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	2,672.00	2,672.67	2,672.00	0.00	0.0%
Tuition		8710	0,00	0.00	0.00	0.00	00,0	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						į		
From Districts or Charter Schools	6500	8791	0,00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers				j	i	į		İ
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%
OTAL, OTHER LOCAL REVENUE		-	0,00	÷ 2,672.00	2,672.67	2,672.00	0.00	0.0%
					2,012.07	2,072.00	0.00	0.0 /8
OTAL, REVENUES			669,415.00	678,062.00	332,846.79	683,398.00	5,336.00	0.8%

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES			3-7	(=/			
Certificated Teachers' Salaries	1100	263,622.75	256,791.14	148,085.32	248,142.50	8,648.64	3.49
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	13,499,98	13,500.00	8,193.92	13,500.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		277,122.73	270,291.14	156,279.24	261,642.50	8,648.64	3.2%
CLASSIFIED SALARIES			2.3,23(1)1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	201,0-12.00	0,010.01	<u></u>
Classified Instructional Salaries	2100	204,513.39	201,881.26	124,203.98	205,363.61	(3,482.35)	-1.7%
Classified Support Salaries	2200	118,001.39	114,587.00	54,506.68	114,587.00	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	2,382.00	4,032.00	1,344.40	4,032.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		324,896.78	320,500.26	180,055.06	323,982.61	(3,482.35)	-1.1%
EMPLOYEE BENEFITS					323,332.31	(0,102.00)	7.170
STRS	3101-3102	19,452.62	20,865.99	12,378.04	20,407.99	458.00	2.2%
PERS	3201-3202	40,667,93	35,157.74	16,919.41	34,297.61	860.13	2.4%
OASDI/Medicare/Alternative	3301-3302	31,642.26	29,905.58	15,243,27	28,801.84	1,103.74	3.7%
Health and Welfare Benefits	3401-3402	73,090.98	73,977.88	42,391.18	71,809.54	2,168.34	2.9%
Unemployment Insurance	3501-3502	9,735.96	10,027.98	5,266.22	9,667.56	360.42	3.6%
Workers' Compensation	3601-3602	13,587.83	13,950.85	7,572.73	13,490,25	460.60	3.3%
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	4,242.90	4,819.94	2,255,06	4,919.94	(100.00)	-2.1%
Other Employee Benefits	3901-3902	387.18	245.14	57.89	245.14	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		192,807.66	188,951.10	102,083.80	183,639.87	5,311.23	2.8%
OOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	2,257.00	14,332.00	16,611.78	16,874.00	(2,542.00)	-17.7%
Books and Other Reference Materials	4200	9,000.00	31,874.00	31,498.14	34,009.00	(2,135.00)	-6.7%
Materials and Supplies	4300	76,952.00	65,198,00	33,048.91	63,889.00	1,309.00	2.0%
Noncapitalized Equipment	4400	10,000.00	24,300,00	21,180.68	24,300.00	0.00	0.0%
Food	4700	0.00	0,00	0.00	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		98,209.00	135,704.00	102,339.51	139,072,00	(3,368.00)	-2.5%
ERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	23,115.00	22,443,00	11,754.73	19,195.00	3,248.00	14.5%
Dues and Memberships	5300	300.00	300.00	140.00	400.00	(100.00)	-33.3%
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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Transfers of Direct Costs	5710	(14,007.00)	(14,007.00)	0.00	(14,007.00)	0.00	0.0%
Fransfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0,00	0.00	0.0%
Professional/Consulting Services and							
Operating Expenditures	5800	43,791.00	34,270.00	14,024.69	35,172.00	(902.00)	-2.6%
Communications	5900	0.00	0.00	0.00	0.00	0,00	0.0%
FOTAL, SERVICES AND OTHER DERATING EXPENDITURES		55,199,00	45,006.00	25,919.42	42,760.00	2,246.00	5.0%

Description	Resource Codes	Object Codes	Original Budget	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.
Land Improvements		6170	0.00	0.00	. 0.00	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	· 0.
Books and Media for New Schoo! Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0,00	Q.
Equipment		6400	, 0.00	0.00	0.00	0,00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			. 0.00	0.00	0.00	0.00	0.00	. 0.
OTHER OUTGO (excluding Transfers of Indir	ect Costs)							<u></u>
Tuition Tuition for instruction Under interdistrict				-				ı .
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0,00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	s	7141	0.00	2.0.00	0.00	0.00	0.00	0,0
Payments to County Offices		7142	241,558.00	241,558.00	12,614.56	238,935.00	2,623.00	1.
Payments to JPAs	•	7143	0.00	0.00	0.00	0.00	0.00	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.
To JPAs	•	7213	0.00	0.00	0.00	0.00	0.00	0,0
Special Education SELPA Transfers of Apporting To Districts or Charter Schools	ionments 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	72 2 1	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 o	f_Indirect Costs)		241,558.00	241,558.00	12,614.56	238,935.00	2,623.00	1.1
THER OUTGO - TRANSFERS OF INDIRECT C	***************************************				-			
Transfers of Indirect Costs		7310	55,452.00	57,265.00	0.00	57,256.00	9.00	0.0
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, OTHER OUTGO - TRANSFERS OF INI	DIRECT COSTS		55,452.00	57,265.00	0.00	57,256.00	9.00	0.0
DTAL, EXPENDITURES			1,245,245.17	1,259,275.50	579,291.59	1,247,287.98	11,987.52	1.0

Description Re	source Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
INTERFUND TRANSFERS	source codes	Coues	(A)	<u> </u>	(0)	10)	(E)	(F)
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 Other Authorized Interfund Transfers In		8914 8919	0.00	0.00	0.00	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.00	0.00	0.00	
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFORD 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	,		Colling Common than					2000
SOURCES								
State Apportionments Emergency Apportionments	,	8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings	e .	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					i			İ
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 ONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
				7	-			
Contributions from Unrestricted Revenues		8980	575,832.00	538,850.00	0.00	521,524.00	(17,326.00)	-3.2%
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			575,832.00	538,850.00	0.00	521,524.00	(17,326.00)	-3.2%
OTAL, OTHER FINANCING SOURCES/USES		ł						

(a-b+c-d+e)

538,850.00

Description Re	esource Codes	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					-			
	4	į		.				
Revenue Limit Sources		8010-8099	3,474,356.00	3,505,581.00	2,330,559.47	3,472,954.00	(32,627.00)	-0.99
2) Federal Revenue		8100-8299	308,241.00	338,216.00	123,697.44	326,235.00	(11,981.00)	-3.5%
3) Other State Revenue	:	8300-8599	1,202,565.00	1,093,451.00	502,126.18	1,099,856.00	6,405.00	0.69
4) Other Local Revenue	• {	8600-8799	239,446,00	240,218.00	136,302.35	302,919.00	62,701.00	26.19
5) TOTAL, REVENUES			5,224,608.00	5,177,466.00	3,092,685.44	5,201,964.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,098,664.70	2,085,485.27	1,229,663.69	2,069,491.63	15,993.64	0.8%
2) Classified Salaries	2	2000-2999	1,052,107.99	1,038,476.10	587,683.82	1,038,179.35	296.75	0.0%
3) Employee Benefits	3	3000-3999	1,170,206.09	1,153,113.32	646,509.87	1,138,326.38	14,786.94	1.3%
4) Books and Supplies	. 4	4000-4999	319,513.00	327,244.00	192,500.09	302,147.00	25,097,00	7.7%
5) Services and Other Operating Expenditures	5	5000-5999	635,560.00	625,562.00	287,518.32	586,346.00	39,216.00	6.3%
6) Capital Outlay	6	5000-6999	3,500.00	160,821.00	157,268.59	160,821.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	253,108.00	253,108.00	12,614.56	250,485.00	2,623.00	1.0%
8) Other Outgo - Transfers of Indirect Costs	7	300-7399	(11,074,00)	(11,074.00)	0.00	(11,074.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,521,585.78	5,632,735.69	3,113,758.94	5,534,722.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	•		(296,977.78)	(455,269.69)	(21,073,50)	(332,758,36)		
O. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8:	900-8929	0.00	22,651.00	0.00	22,651.00	0.00	0.0%
b) Transfers Out	. 76	600-7629	196,569.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	88	980-8999	0.00	D 00 d	0.00	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		500	(196,569.00)	22,651.00	0.00	22,651.00		0.076

Description Resc	ource Codes	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)			(493,546.78)	(432,618.69)	(21,073,50)	(310,107.36)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	1,117,414.00	ere ogselfenskip i store Gregoria	1.117.414.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	-		0.00	1,117,414.00		1,117,414.00		
d) Other Restatements		9795	0,00	0.00	A STATE OF THE STA	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,117,414.00	The second secon	1,117,414.00		
2) Ending Balance, June 30 (E + F1e)			(493,546.78)	684,795.31	A series of the control of the contr	807,306.64		
Components of Ending Fund Balance a) Nonspendable				,				
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		- 36
All Others		9719	0,00	0.00		0.00		
b) Restricted		9740	2.47	2.58		0.86	giorica de la companya del companya del companya de la companya de	
c) Committed				-				
Stabilization Arrangements	•	. 9750	0.00	0.00		0.00		
Other Commitments d) Assigned	•	9760	Ó,00	0.00	Poly Committee C	0.00	and Andrews	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			3,400		Ta 25 Mills Pending			
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(493,549.25)	684,792.73	£ 5000 -0 -5 00	807,305.78		halbi

Description Resource Code	Object es 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	co Couco	30		(0)	(U)	1-1	
			1 1				
Principal Apportionment State Aid - Current Year	8011	1,851,557.00	1,855,228.00	1,300,098.00	1,813,547.00	(41,681.00)	-2.29
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.09
State Aid - Prior Years	8019	0.00	0.00	4.00	0.00	0.00	0.09
Tax Relief Subventions							
Homeowners' Exemptions	8021	30,735.00	31,822.00	16,948.94	31,822.00	0.00	0.03
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	1,788.00	1,920.00	1,756.99	. 1,920.00	0.00	0.09
County & District Taxes Secured Roll Taxes	8041	1,936,566.00	. 1,935,681.00	1,104,898.79	1,935,681.00	0.00	0.09
Unsecured Roll Taxes	8042	113,616.00	112,692.00	119,968.62	112,692.00	0.00	0.09
Prior Years' Taxes	8043	2,328,00	4,341.00	1,379,49	4.341.00	0.00	0.09
Supplemental Taxes	8044	6,301.00	3,527.00	0,00	3,527.00	0.00	0.0%
Education Revenue Augmentation			,				
Fund (ERAF)	8045	(467,218.00)	(437,885.00)	(208,743.36)	(437,885.00)	0.00	0.09
Community Redevelopment Funds	AA :-						
(SB 617/699/1992)	80,47	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	00.00	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%
(50%) Aujustitietit		0.00	0.00		0.00	00,0	0.07
Subtotal, Revenue Limit Sources		3,475,673.00	3,507,326.00	2,336,311.47	3,465,645.00	(41,681.00)	-1.2%
Revenue Limit Transfers							
Unrestricted Revenue Limit							
Transfers - Current Year 0000	8091	0.00	0.00	. 0,00	0.00	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	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%
PERS Reduction Transfer	8092	10,833.00	10,605.00	0.00	10,605.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	(12,150.00)	(12,350.00)	(5,752.00)	(3,296.00)	9,054.00	-73.3%
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		3,474,356.00	3,505,581.00	2,330,559.47	3,472,954.00	(32,627.00)	-0.9%
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	67,412.00	67,409.00	0,00	67,409.00	0.00	0.0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	2,221.00	2,155.00	0.00	2,155.00	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%
nteragency 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	(17.72)	0.00	0.00	0.0%
3000-3299, 4000-					The state of the s		
4139, 4201-4215, ICLB/IASA (incl. ARRA) 4610, 5510 Ifornia Dept of Education	8290	191,694.00	221,738.00	122,338.16	220,400.00	(1,338.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	4,579.00	4,579.00	0.00	3,474.00	(1,105.00)	-24.19
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	42,335.00	42,335.00	1,377.00	32,797.00	(9,538.00)	-22.5%
TOTAL, FEDERAL REVENUE			308,241.00	338,216.00	123,697.44	326,235.00	(11,981.00)	-3.5%
OTHER STATE REVENUE								
Other State Apportionments					İ			
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	00,0	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	9							
	6500	8311	134,400.00	133,371.00	73,444.00	133,371.00	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	121,709.00	121,673.00	58,282.00	121,673.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	129,102.00	106,102.00	67,473,00	112,455.00	6,353.00	6.0%
Spec. Ed. Transportation	7240	8311	3,031,00	3,030.00	0.00	3,030.00	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	117,810.00	122,094.00	24,353.00	122,094.00	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	12,220.00	12,222.21	12,223.00	3.00	0.0%
Lottery - Unrestricted and Instructional Materix		8560	68,769,00	49,713.00	4,631.97	49,713.00	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	0.00	-0,00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	627,744.00	545,248,00	261,720.00	545,297.00	49.00	0.0%
OTAL, OTHER STATE REVENUE			1,202,565.00	1,093,451.00	502,126.18	1,099,856.00	6,405.00	0.6%
THER LOCAL REVENUE	1		1,252,300.50	7,000,401.00	JOE, 120.10	1,093,000,00	0,400.00 ;	0.670
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	_
Prior Years' Taxes		8617	0.00	0.00	0.00			0.0%
Supplemental Taxes		8618				0.00	0.00	0.0%
Non-Ad Valorem Taxes			0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other Community Redevelopment Funds		8622	0.00	0.00	0.00	0.00	0.00	0.0%
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California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: fundi-a (Rev 06/07/2011)

Description	Resource Codes	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 No	n-Revenue			:				
Limit Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.0
Sales			ļ					
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	20,400.00	20,400.00	12,013.00	20,400.00	0.00	0.
Interest		8660	30,000.00	25,000.00	9,557.58	25,000.00	0,00	0.0
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts Adult Education Fees		8671	. 0.00	0.00	0.00	0,00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.
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.
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.1
Mitigation/Developer Fees		8681	0.00	0.00	0,00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.90	0.00	0.00	0.00	0.1
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 Source	es	8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	181,546,00	187,318.00	114,731.77	250,019.00	62,701.00	33.
Tuition		8710	0.00	0,00	0,00	0.00	0.00	0.0
Ali Other Transfers In		8781-8783	7,500.00	7,500.00	0.00	7,500.00	0,00	0.0
Transfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0,00	0,00	0.00	0.00	0.0
From County Offices	6500	8792	0.00	0.00	0,00	0.00	0.00	
From JPAs	6500	8793	0.00	0.00		0.00		0.0
ROC/P Transfers	0300	0190	1000		0.00		0.00	0,0
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
OTAL, OTHER LOCAL REVENUE			239,446.00	240,218.00	136,302.35	302,919.00	62,701.00	26.1
DTAL, REVENUES			5,224,608.00	5,177,466.00	3,092,685,44	5,201,964.00	24,498.00	0.5

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES	Codes	14)	(B)	(0)	(U)	\ <u></u>	11-7
Certificated Teachers' Salaries	1100	1,847,428.74	1,825,596.54	1,072,464.36	1,809,602.90	15,993.64	0.99
Certificated Pupil Support Salaries	1200	36,686.25	45,339.00	27,443.52	45,339.00	0.00	0.0
	1300		i			0.00	
Certificated Supervisors' and Administrators' Salaries		214,549,71	214,549.73	129,755.81	214,549.73		0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		2,098,664.70	2,085,485.27	1,229,663.69	2,069,491.63	15,993.64	0.89
Classified Instructional Colories	2402	244 405 00	044 450 00	400 440 44	04400404	(0.400.35)	4.00
Classified Instructional Salaries	2100	211,465.89	211,452.26	129,419.41	214,934.61	(3,482.35)	-1.69
Classified Support Salaries	2200	357,727.52	360,374.97	197,170.15	359,474.97	900,000	0.29
Classified Supervisors' and Administrators' Salaries	2300	26,931.30	26,931.30	16,174.06	26,931.30	0.00	0.0%
Clerical, Technical and Office Salaries	2400	326,428.44	319,703.00	186,531.23	318,203.00	1,500,00	0.5%
Other Classified Salaries	2900	129,554.84	120,014.57	58,388.97	118,635.47	1,379.10	1.1%
TOTAL, CLASSIFIED SALARIES		1,052,107.99	1,038,476.10	587,683.82	1,038,179.35	296.75	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	169,960.78	172,374.38	100,729.10	170,375.31	1,999.07	1.2%
PERS	3201-3202	120,208.39	111,088.02	55,917.65	109,452.97	1,635.05	1.5%
OASDI/Medicare/Alternative	3301-3302	110,192.37	109,405.85	56,509.29	108,239.59	1,166.26	1.1%
Health and Welfare Benefits	3401-3402	454,717.07	445,890.91	261,139.64	436,759.37	9,131.54	2.0%
Unemployment Insurance	3501-3502	50,645.46	51,183.22	28,095.53	50,807.80	375.42	0.7%
Workers' Compensation	3601-3602	71,035.91	71,756.92	40,967.42	71,277.32	479.60	0.7%
OPEB, Allocated	3701-3702	177,635,00	177,635,00	92,551.68	177,635.00	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	10,833.93	10,604.78	9,742.06	10,604.78	0,00	0.0%
Other Employee Benefits	3901-3902	4,977.18	3,174.24	857.50	3,174.24	0.00	0,0%
TOTAL, EMPLOYEE BENEFITS		1,170,206.09	1,153,113.32	646,509,87	1,138,326.38	14,786.94	1.3%
BOOKS AND SUPPLIES		, , , , , , , , , , , , , , , , , , , ,					
Approved Textbooks and Core Curricula Materials	4100	17,257.00	26,732.00	19,277.68	21,274.00	5,458.00	20.4%
Books and Other Reference Materials	4200	9,000,00	34,474.00	34,003,08	36,609.00	(2,135.00)	-6.2%
Materials' and Supplies	4300	267,536.00	230,738.00	115,786,24	212,964.00	17,774.00	7.7%
Noncapitalized Equipment	4400	25,720.00	35,300,00	23,433,09	31,300.00	4,000.00	11.3%
Food	4700	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	,, ==	319,513.00	327,244.00	192,500.09	302,147.00	25,097.00	7.7%
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	45,190,00	37,013.00	17,105.52	31,545.00	5,468.00	14.8%
Dues and Memberships	5300	6,800.00	8,800.00	7,095.00	8,900.00	(100.00)	-1.1%
Insurance .	5400-5450	40,000.00	40,000.00	36,740.00	37,000.00	3,000.00	7.5%
Operations and Housekeeping Services	5500	173,500.00	175,500.00	80,377.04	175,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	35,100.00	36,200.00	16,263.32	35,205.00	995.00	2.7%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0,00	0.00	0.00	0.0%
Professional/Consulting Services and						1	
Operating Expenditures	5800	314,970,00	308,049.00	123,765.17 6 172 27	278,696.00	29,353.00	9.5%
Communications TOTAL OFFICIES AND OTHER	5900	20,000.00	20,000.00	6,172.27	19,500.00	500.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		635,560.00	625,562.00	287,518.32	586,346.00	39,216.00	6.3%

		. Revenues	, Expenditures, and C	hanges in Fund Balan	ce			
Description	Resource Codes	Object Codes	Original Budget	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	136,821.00	136,820.76	136,821.00		0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0,00	0.09
Buildings and Improvements of Buildings		6200	3,500.00	3,500.00	0.00	3,500.00	0.00	0.09
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	20,500.00	20,447.83	20,500.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			3,500.00	160,821.00	157,268.59	160,821.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of In-	direct Costs)					٠.	-	
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 Payme	ents				•		**************************************	
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	241,558.00	241,558.00	12,614.56	238,935.00	2,623.00	1.1%
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	<i>C</i> .	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 App	ortionments							
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	11,550.00	11,550.00	0.00	11,550,00	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 Transfer	s of Indirect Costs)	, 100	253,108.00	253,108.00	12,614.56	250,485.00	2,623.00	1:0%
OTHER OUTGO - TRANSFERS OF INDIRECT			200,100.00	250,100.00	12,014.30	200,400.00	2,020.00	1.070
	. 100.0		នាយមានប្រជាជាក្នុង	u jin in ili di Lardi				
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.00	0.0%
OTAL, EXPENDITURES			5,521,585.78	5,632,735.69	3,113,758.94	5,534,722.36	98,013.33	1.7%
	*** *** · · · · · · · · · · · · · · · ·	1.	-,,	-11-00:00	-,.,5,,00,07	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	23,010.00	1.770

		Revenues	, Expenditures, and C	hanges in Fund Bala	nce			
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS	110000100 00000	Codes	107	JB)	1 (0)	10)	(E)	(F)
INTERFUND TRANSFERS IN								į
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	22,651.00	0.00	22,651.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	22,651.00	0.00	22,651.00	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	184,391.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	12,178.00	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			196,569.00	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 ŁEAs		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			2.55
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	0.0%
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			0.00			0.00	0.00	0.078
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		100 100 100 100 100 100 100 100 100 100	chengy on carvilla year					3.070
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)			(196,569.00)	22,651.00	0,00	22,651.00		
· · · · · · · · · · · · · · · · · · ·		i	1.00,000.00)	24,001.00	0,00	22,031.00	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)
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	234,569.00	234,569.00	100,803.87	234,569.00	0.00	0.0
3) Other State Revenue		8300-8599	19,000,00	19,000.00	8,853.99	19,000.00	0.00	0.0
4) Other Local Revenue		8600-8799	15,500.00	15,500.00	6,159.49	15,500.00	0.00	0.0
5) TOTAL, REVENUES			269,069.00	269,069.00	. 115,817.35	269,069.00		
B. EXPENDITURES		:						
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries		2000-2999	115,973.92	106,277.57	61,353.98	106,277.57	0.00	0.09
3) Employee Benefits		3000-3999	42,914.43	42,914.43	21,493.66	42,914.43	0,00	0.09
4) Books and Supplies		4000-4999	110,534.00	110,535.00	72,526.29	110,535.00	0,00	0.09
5) Services and Other Operating Expenditures		5000-5999	750.00	750.00	0.00	750.00	0.00	0.09
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	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,074.00	11,074.00	0.00	11,074.00	0,00	0.0%
9) TOTAL, EXPENDITURES			281,246,35	271,551.00	155,373.93	271,551.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	· · · · · · · · · · · · · · · · · · ·		(12,177,35)	(2,482.00)	(39,556,58)	(2,482,00)		
). OTHER FINANCING SOURCES/USES		İ						
1) Interfund Transfers a) Transfers In		8900-8929	12,178.00	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%
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	6.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,178.00	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)			0.65	(2,482.00)	(39,556,58)	(2,482.00)		4 6
FUND BALANCE, RESERVES								
1) Beginning Fund Balance	4	1						
a) As of July 1 - Unaudited		9791	0,00	-2,482,00		2,482.00	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	2,482.00		2,482.00		
d) Other Restatements		9795	0.00	0.00	ious attached and a	0,00	. 0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0,00	2,482.00		2,482.00		
2) Ending Balance, June 30 (E + F1e)			0.65	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00	in Laborater so	0.00		a decrea
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	0.65	. 0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		1.0
Other Committments d) Assigned		. 9760	0.00	0.00	e and called	0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			Salata Salat	August and or		16.3.6.2.6.2		
Reserve for Economic Uncertainties		9789	0.00	0,00		0.00		90000
Unassigned/Unappropriated Amount -		9790	0.00	0.00		0.00		OF 115 (4)

Constant Con		· .			· · · · · · · · · · · · · · · · · · ·		• •
Description Resource Codes	Object Codes	Original Budget (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	234,569,00	234,569.00	100,803.87	234,569.00	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		234,569.00	234,569,00	100,803.87	234,569.00	0,00	0.0%
OTHER STATE REVENUE		,					
Child Nutrition Programs	8520	19,000.00	19,000.00	8,853,99	19,000.00	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		19,000.00	19,000.00	8,853.99	19,000.00	0.00	0.0%
OTHER LOCAL REVENUE							
Sales	İ	-					
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634	16,500.00	- 16,500.00	6,500.00	16,500.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	(2,000.00)	(2,000.00)	(385.11)	(2,000.00)	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	1,000.00	1,000.00	44.60	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		15,500.00	15,500.00	6,159.49	15,500.00	. 0.00	0.0%
OTAL, REVENUES		269,069.00	269,069,00	115,817.35	269,069.00	rie planta la 1813	

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget {B}	Actuals To Date	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	74,278.48	64,433.00	37,003.07	64,433.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	40,729.57	40,729.57	23,758.91	40,729.57	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	965.87	1,115.00	592.00	1,115.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		115,973.92	106,277.57	61,353.98	106,277.57	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	13,221.02	13,221.02	6,659.62	13,221.02	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	8,872.00	8,872.00	4,150.01	8,872.00	. 0.00	0.0%
Health and Welfare Benefits	3401-3402	16,348.31	16,348.31	8,432.05	16,348,31	0.00	0.0%
Unemployment Insurance	3501-3502	1,867.18	1,867,18	875.77	1,867.18	0.00	0.0%
Workers' Compensation	3601-3602	2,605.92	2,605.92	1,376.21	2,605.92	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		42,914.43	42,914.43	21,493.66	42,914.43	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	6,534.00	6,535.00	1,910.19	6;535.00	0.00	0.0%
Noncapitalized Equipment	4400	2,000.00	2,000.00	0.00	2,000.00	· 0.00	0.0%
Food	4700	102,000.00	102,000.00	70,616.10	102,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		110,534.00	110,535.00	72,526.29	110,535,00	0.00	0.0%

Description Re	source Codes Object C	Original Budget odes (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Cotumn B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES		10					
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	250.00	250.00	0.00	250.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0,00	0.00	0.00	0.0%
Insurance	5400-54	50 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	500.00	500.00	0.00	500,00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3	. 750.00	750.00	0.00	750.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service			eri e e yer				
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	11,074,00	11,074.00	0.00	11,074.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		11,074.00	11,074.00	0.00	11,074.00	0.00	0.0%
OTAL, EXPENDITURES		281,246,35	271,551,00	. 155,373.93	271,551.00		
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Description Resource Codes	Object Code	Original Budget s (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	12,178.00	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		12,178.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFÉRS 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	8 00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS.	3	0.00	0.00	0.00	0.00	0,00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			٠.				
(a - b + c - d + e)		12,178.00	0.00	0.00	0.00		

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

Description Resour	ce Codes Object Co	Original Budget des (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-80	99 0.00	0,00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8100-82	99 0.00	0.00	0.00	0.00	0.00	0:0%
3) Other State Revenue	8300-859	0.00	195,259.00	195,259.00	195,259:00	0.00	0.0%
4) Other Local Revenue	8600-879	0.00	0,00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES	DOCESTO	0,00	195,259,00	195,259.00	195,259,00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	9 0.00	0.00	0.00	0.00	0.00	0:0%
2) Classified Salaries	2000-299	9 0.00	0,00	0.00	0,00	0.00	0.0%
3) Employee Benefits	3000-399	9 0.00	0.00	0.00	0.00	0,00	0.0%
4) Books and Supplies	4000-499	9 13,244.00	14,666.00	12,296.24	14,666,00	0,00	0.0%
5) Services and Other Operating Expenditures	5000-599	9 436,045.00	78,000.00	14,968.18	78,000.00	0.00	0.0%
6) Capital Outlay	6000-699	0.00	517,275.00	408,699.63	517,275,00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-749		0.00	0.00	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	0.00	0.00	0.00	0.00	0,00	0.0%
9) TOTAL, EXPENDITURES		449,289.00	609,941.00	435,964.05	. 609,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				1.11			
D. OTHER FINANCING SOURCES/USES		(449,289,00)	(414,682.00)	· (240,705.05)	(414,682,00)		
Interfund Transfers a) Transfers In	8900-8929	184,391.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		22,651.00	0.00	22,651.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES	8980-8999	0.003 184,391,00	(22,651,00)	0.00	(22,651,00)	0.00	.0.0%

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

Description Re	source Codes Objec	t Codes	Original Budget (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)			(264,898.00)	(437,333,00)	(240,705.05)	(437,333.00)	reduction of the most formula for	
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited	97	791	767,023.00 .	727,736.00		565,735.00	(162,001,00)	-22.3
b) Audit Adjustments	97	793	0.00	0.00	Constitution of the Consti	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		. [767,023.00	727,736.00		565,735,00		
d) Other Restatements	97	95	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		,	767,023.00	727,736.00		565,735.00	And the second set for the second sec	
2) Ending Salance, June 30 (E + F1e)		-	502,125.00	290,403.00		128,402.00		
Components of Ending Fund Balance a) Nonspendable	4. 4. 5							
Revolving Cash	97	11	0.00	0.00		0,00		
Stores	97	12	-0.00	0.00		0.00		
Prepaid Expenditures	97	13	0.00	0.00		0.00		
All Others	97	19	0.00	0,00		0.00		
b) Restricted c) Committed	97-	40	0.00	162,001.00		0.00	Saladalı Piyle Baladalı Baladalı	
Stabilization Arrangements	97!	50	0 :00	0.00		0.00		
Other Committments d) Assigned	976	30	0.00	0.00		0.00		
Other Assignments	978	30	502,125.00	128,402,00		290,403.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	978	se	0 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	D.00		0.00		
Unassigned/Unappropriated Amount	979	, [. 0.00	0.00	hours and all the	/162 001 00)		ė E

Biggs Unified Butte County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Oifference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								,,,,,
All Other State Revenue		8590	0.00	195,259.00	195,259.00	195,259.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	., .		0.00	195,259.00	195,259,00	195,259.00	0.00	0.0%
OTHER LOCAL REVENUE			-					0.07
Sales	11.		te te e			İ		
Sale of Equipment/Supplies		8631	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	** 3 ·	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%
OTAL REVENUES			0.00	195,259.00	195,259.00		0.00	0,0%

			Board Approved		Projected Year	Difference	% Diff Column
Description Resource Codes	Object Code	Original Budget s s (A)	Operating Budget (B)	Actuals To Date (C)	. Totals (D)	(Col B & D) (E)	8 & 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	<u>.</u>	0.00	0100	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES			1.				
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	3,244.00	1,666.00	0.00	1,666.00	0.00	0.0%
Noncapitalized Equipment	4400	10,000.00	13,000,00	12,296.24	13,000.00	0.00	0,0%
TOTAL, BOOKS AND SUPPLIES		13,244.00	14,666.00	12,296.24	14,666.00	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	10,000.00	38,000.00	13,800.00	138,000.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	426,045.00	40,000.00	1,168,18	40,000.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		436,045.00	- 78,000.00	14,968,18	78,000.00	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	0.00	517,275.00	408,699.63	517,275.00	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	517,275.00	408,699.63	517,275.00	0,00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		Í					
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	<u> </u>	449,289.00	609,941.00	435,964.05	609,941.00		

Description F	Resource Codes	Object Codes	Original Budget . · (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS					,			
INTERFUND TRANSFERS IN								
المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع			•					
From: General, Special Reserve, & Building Funds		· 8915	184,391.00	0.00	0.00	0.00	. 0.00	0.0%
Other Authorized Interlund Transfers in		8919	0.00	0.00	0.00	. 0.00	σ.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			184,391.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						,		
INTERPOND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	22,651.00	0.00	22,651.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	22,651.00	0.00	22,651.00	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								
	4	٠,						
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								
	٠	-						6.5.00
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	5.08	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	25 20 C S 25 25 0 000	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.00	0.00	0,00	0.0%
•								
OTAL, OTHER FINANCING SOURCES/USES		1		Į.	ŀ			

Description Resource Codes	Object Codes	Original Budget (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			1075 PM (455 B) 3081 55 0 Mb				
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	8,000.00	8,000.00	3,120.38	8,000.00	0.00	0.0%
5) TOTAL, REVENUES	BC2	8,000.00	8,000.00	3,120.38	8,000.00		5 A A
B. EXPENDITURES				Editor Character, before the best to be a server of the control of	A STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF THE STORY OF T		
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) Employée 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	9.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		8,000,00	8,000.00	3,120.38	8,000,00		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		8,000,00	8,000.00	3,120.36	8,000.00		
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%
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)			8,000.00	8,000,00	3,120.38	8.000.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	377,858.00	373,841.00	i dipodesses ob Li ingline dipos	373,841,00	0.00	0.09
b) Audit Adjustments	•	9793	0,00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			377,858.00	373,841.00	9.332	373,841.00		
d) Other Restatements	V 4 - +	9795	0.00	0.00	Company of the Compan	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)	at grade was		377,858.00	373,841.00		373,841.00		
2) Ending Balance, June 30 (E + F1e)			385,858.00	381,841.00		381,841.00		42182188
Components of Ending Fund Balance a) Nonspendable						9-2-1		100
Revolving Cash	-	9711	0.00	0.00		0.00		Greens
Stores		9712	0,00	0.00		0,00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others	•	9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0,00		
Other Committments d) Assigned		9760	0.00	0.00	6.6.8.2.20	0.00		
Other Assignments		9780	100,858,00	96,841,00		106,237.00		
e) Unassigned/Unappropriated	at y					100,207.00		
Reserve for Economic Uncertainties	The state of the s	9789	285,000,00	285,000.00		275,604.00		
Unassigned/Unappropriated Amount	and the state of t	9790	0.00	0.00		0.00		

Description Resource Codes Object	Original Budget	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 863	1 0.00	0.00	0.00	0.00	0.00	0.0%
Interest 866	'	8,000.00	3,120.38	8,000.00	0.00	0:0%
Net Increase (Decrease) in the Fair Value of Investments 866		0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE	8,000.00	8,000,00	3,120.38	8,000.00	0.00	0.0%
TOTAL, REVENUES	8,000.00	8,000.00	3,120.38			
INTERFUND TRANSFERS			· .	3,3333		
INTERFUND TRANSFERS IN		-				
From: General Fund/CSSF 891	2 0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In 891	9 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 761:	2 0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund 761:	0.00	0,00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund 761	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out 7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0,00	0.00	0.00	0.00	0.00-	0.0%
OTHER SOURCES/USES SOURCES			·			
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs 8969	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%
FOTAL, OTHER FINANCING SOURCES/USES $(a - b + c - d)$	0.00	0.00	0.00	0.00		

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Description Resource	Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	en en en en en en en en en en en en en e			1000	
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	. 6300-8599	0.00	0,00	0.00	0.00	0.08	0.0%
4) Other Local Revenue	8600-87.99	. 4,000.00	4,000.00	1,803.80	4,000.00	0.00	0.09
5).TOTAL, REVENUES	333 3723	4,000,00	4,000.00	1,803.80	4,000.00	0.00	0,0%
B. EXPENDITURES	- Journal of	7,000,00		1,000.00	- 4,000.00		
•		Part and a special section of the se					
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			
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	1000-1000	0.00	0.00	0.00	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,000.00	4,000.00	•			
D. OTHER FINANCING SOURCES/USES		4,000,00	4,000.00	1,803.80	4,000.00		
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%
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		

notes in the

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND		•					- 151 AV. 154 MAY 157 A 16	
BALANCE (C + D4)	· '		4,000.00	4,000.00	1,803.80	4,000.00		(46)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	217,803,00	216,106.00		216,106.00	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)		:	217,803.00	216,106.00	The second of th	216,106.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			217,803.00	216,106.00		216,106.00		
2) Ending Balance, June 30 (E + F1e)			221,803.00	220,106.00		220,106.00		
Components of Ending Fund Balance				as in agranda a	82-1018 B-1018 B-1018		eget territorie	
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	eskiji supeli li	
All Others	4 0	9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00	1975	
c) Committed	4.1	1				Engage and a		
Stabilization Arrangements	+ ± - + + + + + + + + + + + + + + + + +	9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	. 0.00		0.00		
Other Assignments	,	9780	221,803.00	220,106.00		220,106.00		
e) Unassigned/Unappropriated	. ,							
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
I Inacsigned/I Inappropriated Amount		9790	0.00	0.00		0.00	acceptation of Australia	

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE			,				
Interest	8660	4,000.00	4,000,00	1,803.80	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	. 0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		4,000.00	4,000.00	1,803.80	4,000.00	0.00	0.0%
TOTAL REVENUES		4,000.00	4,000.00	1,803.80	4,000.00	e e e arene	
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	0.60	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	i sa jiis						
SOURCES				<u>.</u> .			
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				3.33	0,00		0.070
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%
		3.00	3,00	0.00	3.00		.0.076
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		0.00	0.00	0.00	0.00		

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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 Column B & D (F)
A. REVENUES			100 CENTRAL CONTROL CO					100 (ee0)
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	9.00	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	17,000.00	17,000.00	1,230.28	17,000.00	0.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	1,230.28	17,000.00		
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	1,000.00	0.00	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,000.00	343.75	1,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	. 0.00	0.00	0.00	0.00	0.00	0.0%
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	2,000,00	343.75	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - 89) D. OTHER FINANCING SOURCES/USES			17,000.00	15,000.00	886.53	15,000.00		
1) Interfund Transfers		2000 0000		. 0.00		200	0.00	0.094
a) Transfers (n b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	Dayley Dayley 100 1		17,000.00	15,000.00	886.53	15,000.00	eronouspre 4 establisher	11.00 B
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			·	,				
a) As of July 1 - Unaudited		9791	146,900.00	147,424.00		147,424.00	0.00	0.09
b) Audit Adjustments		97,93.	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			146,900.00	147,424.00		147,424.00		sa ologi
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			146,900.00	147,424.00		. 147,424.00	A harden problem of the control of t	
2) Ending Balance, June 30 (E + F1e)			163,900.00	162,424.00		162,424.00		
Components of Ending Fund Balance a) Nonspendable					A common territoria del common de			605.6
Revolving Cash		9711	0.00	0.00		0.00	elika di masannia nga 1960 Minatangan	
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 Committed		9740	163,900.00	162,424,00		162,424.00		
Stabilization Arrangements	v ·	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	239 235	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	-	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	in the second second	0.00		

Description Resource Codes	Object Codes	Original Budget	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							1:
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				5.00			
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	2,000.00	2,000.00	1,230.28	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	. 0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		'					
Mitigation/Developer Fees	8681	15,000.00	15,000.00	0.00	15,000.00	0,00	0.0%
Other Local Revenue							
. All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.50	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		17,000.00	17,000.00	1,230.28	17,000.00	- 0.00	0.0%
TOTAL, REVENUES		17,000.00	17,000.00	1,230.28	17,000.00		

	· · · · · · · · · · · · · · · · · · ·		Board Approved		Projected Year	Difference	% Diff Column
Description Resource Codes	Object Codes	Original Budget	Operating Budget (B)	Actuals To Date	Totals (D)	(Col B & D) (E)	B & D (F)
CERTIFICATED SALARIÉS					137		
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%
Clencal, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salanes	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/Atternative	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	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	. 0.00	0,00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	1,000.00	0.00	1,000.00	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	1,000.00	343.75	1,000.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	1,000.00	343.75	1,000.00	0.00	0.0%

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

Description Res	ource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0,00	0.00	0.00	0,00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	. 0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out	•							
All Other Transfers Out to All Others		7299 •	0.00	. 0,00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES		·	0.00	2,000,00	343.75	2,000,00		

Description Resource	Codes Object Cod	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot 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/							0.00
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 OTHER SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%
			٠.				
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%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					orodo General II rez		
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0,00	0,00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	1.26	0.00	0.00	0.0%
5) TOTAL REVENUES	•	0.00	0.00	1.26	0.00	Children Control of the Control of t	
B. EXPENDITURES							
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%
	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	7100-7299,						
Costs) 8) Öther Outgo - Transfers of Indirect Costs	7400-7499 7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399	0.00	0.00	0,00	0.00	0.00	in crair
C. EXCESS (DEFICIENCY) OF REVENUES		. 0.00	0.00	0,00	0.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	1.26	. 0.00		
O. OTHER FINANCING SOURCES/USES	· · · · ·						
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	ρ.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 (Cot B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1.26	0.00		
F. FUND BALANCE, RESERVES						1		
Beginning Fund Balance As of July 1 - Unaudited		9791	149.00	151.00		151.00	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)			149.00	151.00		151.00		
d) Other Restatements		9795	0.00	0.00	A CONTROL OF THE CONT	0.00	0,00	0,0
e) Adjusted Beginning Balance (F1c + F1d)	150		149,00	151.00		151.00		
2) Ending Balance, June 30 (E + F1e)			149.00	151.00	And the second s	151.00	C. Skip Corrule	
Components of Ending Fund Balance . a) Nonspendable								
Revolving Cash	•	9711	0.00	0.00	n 15 ver op dende sil	0.00		
Stores .		9712	0.00	0.00		0.00		ins 6
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		1000
b) Legally Restricted Balance c) Committed		9740	0.00	0.00	e en guerra de la companya de la companya de la companya de la companya de la companya de la companya de la co	0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		100
Other Commitments d) Assigned		9760	. 0,00	0.00		0.00	acan wasan usun da Kabupatan masan da	
Other Assignments e) Unassigned/Unappropriated		9780	149.00	151.00		151.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Resource	e Codes	Object Codes	Original Budget (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	Ó.00	0.00	0.00	0.00	0.00	0.09
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE	•		0.00	0.00	0.00	0.00	. 0.00	0.09
OTHER STATE REVENUE					•			
Pass-Through Revenues from State Sources		8587	0.00	.0.00	0,00	0.00	0.00	0.09
All Other State Revenue		8590	0,00	0,00	0,00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0,00	. 0.00	0.09
THER 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	0.09
Sales		1.22						
Sale of Equipment/Supplies	· · · · · · · · · · · · · · · · · · ·	8631	0.00	0.00	0.00	0.00	. 0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0,00	0.00	0.09
Interest		8660	0.00	0.00	1.26	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.00	0,00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0,00	0,00	0,00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0,00	0.00	0.00	0.00	. 0.0%
TOTAL, OTHER LOCAL REVENUE		• ."	, , , o,oò	0.00	1.26	0.00	0.00	0.0%
OTAL REVENUES			n on .	0.00	. 1 26	0.00		tale for

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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		. •					
	٧.					*	
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	00,0	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							
			r (5 GHB) (1 G		24586		
Books and Other Reference Materials	4200	9.00	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	Ö.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	0,08	0.00	0.00	0.00	0,00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.00	0,00	0.00	0.0%

Description Resc	ource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	0.09
Land Improvements		6170	0.00	0,00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Equipment Replacement		6500	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			. 0.00	0.00	0.00	0.00	0.00	0.09
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		İ		, .	•			
Debt Service - Interest		7438	0.00	0.00	9.00	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%
OTAL, EXPENDITURES			0,00	0,00	0.00	0.00		

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

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Co! B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	- 4 21 2000		- Indiana de la company	35002.35 XX			
AVIERPOND MANGEERS	•			,			
INTERFUND TRANSFERS IN		and the second	•	* 5			
From: General Fund/CSSF	8912	0,00	0.00	0.00	0.00	0.00	0.09
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	0.09
To: State School Building Fund/	7010	0.00	0,00	0.00	0.00	0.00	. 0,0%
County School Facilities Fund	7613				0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	. 0.00	0.00	0.00			
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES			, e	·			
Proceeds							
Proceeds from Sale/Lease-							
Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.09
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	6973	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							
						4.00	0.00
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	00,0	0.00	0.0%
(d) TOTAL, USES		_0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Control Vision from Homelested Bounness	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues			0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00				0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		6.00	0.00	0.00	0,60		0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	,	0.00	0.00	0.00	0.00		576 (I) 12 C (I)

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Description Resource Code	s Object Code:	Original Budget	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		A STATE OF THE STA				erin 1891 de Presell A til 1807 de Station	
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0,00	0.00	0,09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	23,200.00	23,200.00	11,791.54	23,200.00	0.00	0.09
5) TOTAL REVENUES		23,200.00	23,200.00	11,791.54	23,200.00	The second secon	
B. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0,00	0,00	0,00	0,0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0,00	0,00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	- 0,00	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	18,900.00	18,900.00	8,990.00	18,900.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0,00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	0.0%
9) TOTAL EXPENSES		18,900.00	18,900.00	8,990.00	18,900,00		-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)	. "	4,300.00	4,300.00	2,801.54	4,300.00		168-169-16
DOTHER FINANCING SOURCES/USES							
Interfund Transfers 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	104000000	

2011-12 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Assets

Description Resource C	odes Object Codes	Original Budget (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)		4,300.00	4,300.00	2,801.54	4,300.00		
F. NET ASSETS							
Beginning Net Assets a) As of July 1 - Unaudited	9791	199,133.00	191,306.00		191,306.00	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00	The state of the s	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		199,133.00	191,306.00	redspectable	191,306.00		
d) Other Restatements	9795	0.00	0.00	The state of the s	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)		199,133.00	191,306.00	0.000	191,306,00		
2) Ending Net Assets, June 30 (E + F1e)		203,433.00	195,606.00		195,606.00		
. Components of Ending Net Assets							
a) Capital Assets, Net of Related Debt	9796	0.00	0.00		0.00		3.02.00
b) Restricted Net Assets	9797	0.00	0.00		0.00		
c) Unrestricted Net Assets	9790	203,433.00	195,606.00		195,606.00		

2011-12 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Assets

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & 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	20,000.00	20,000,00	11,091,54	20,000.00	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	3,200.00	3,200,00	700.00	3,200.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,200:00	23,200.00	11,791.54	23,200.00	0.00	, 0.0%
TOTAL, REVENUES			23,200.00	23,200.00	11,791,54	23,200,00		

California Dept of Education SACS Financial Reporting Software - 2011.2.0

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Description Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)		Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	·			. (0)			
Certifiçated Teachers' Salaries	1100	0.0	0.0	0.0	0.00	0.00	. 0.00/
Certificated Pupil Support Salaries	1200	0.0				0,00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.0				0.00	0.0%
Other Certificated Salaries	1900	0.0				0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.0				0,00	0.0%
CLASSIFIED SALARIES			0.00	0.0	0.00	0,00	0.0%
Classified Instructional Salaries	2100	0.0	0,00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	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%
CASDI/Medicare/Alternative	3301-3302	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	Ø.00	0.00	0.0%
TOTAL, EMPLOYEE SENEFITS		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%
Food	4700	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 EXPENSES						İ	
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0,00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	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	0.90	0.00	0,0%
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0.00	0.00	0.00	<u>J.0%</u>
Professional/Consulting Services and Operating Expenditures	5800	18,900.00	18,900,00	8,990.00	18,900.00	0.00	0.0%
Communications	5900	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		18,900.00	18,900.00	8,990.00	18,900.00	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 Column B & D (F)
DEPRECIATION						9	
Depreciation Expense	6900	0,00	0.00	0.00	0.00	0.00	0.01
TOTAL, DEPRECIATION		0.00	0.00	0.00	0.00	0,00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)	•						
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0
	-	-	*				
TOTAL, EXPENSES	OCHRAGMANIA	18,900.00	18,900.00	8,990,00	18,900.00	- Angel (1995) - 1995	
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
OTHER SOURCES/USES					` .		
SOURCES							
Other Sources	*.						
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0,00	0.00	0,00	0.00	0.09
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	0.09
		0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL USES CONTRIBUTIONS		0.30					
Contributions from Unrestricted Revenues	8980	0000	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues	8990	0.00	0.00	000	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0:00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES	-	. 0.00	0.00	0.00	0.00		

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	ESTIMATED REVENUE LIMIT ADA Original Budget	Operating Budget	P-2 REPORT ADA Projected Year Totals		DIFFERENCE (Col. D - B)	PERCENTAGE DIFFERENCE (Col. E / B)
Description	(A)	(B)	(C)	(D)	(E)	(F)
ELEMENTARY					•	: '
General Education	325.77	325.77	343.51	343.51	17,74	
2. Special Education	0.00	0.00	0.00	0.00	0.00	
HIGH SCHOOL						
						4.
3. General Education	181.06	181.06	162.70	162.70	(18.36)	-10
4. Special Education	0.00	0.00	0.00	0.00	0.00	
COUNTY SUPPLEMENT						
.5. County Community Schools	0.00	0.00	0.00	0.00	0.00	(
			٠,			
Special Education	0.00	0.00	1.61	1.61	1.61	- (
7. TOTAL, K-12 ADA	506.83	506.83	507.82	507.82	0.99	(
ADA for Necessary Small Schools also included	*					
in lines 1 - 4.	179.21	179.21	200.56	181.93	2.72	
9. Regional Occupational Centers/Programs (ROC/P)* CLASSES FOR ADULTS 10. Concurrently Enrolled Secondary Students* 11. Adults Enrolled, State Apportioned*						
Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS			in the second			
14. Adults in Correctional Facilities	0.00	0,00	0.00	. 0.00	0.00	
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	506.83	506.83	507.82	507.82	0.99	
SUPPLEMENTAL INSTRUCTIONAL HOURS			100			
16. Elementary*						
17. High School*						granden er en en en en en en en en en en en en en

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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 Fu	nds					
•						
19. ELEMENTARY a, 5th & 6th Hour (ADA) - Mandatory						
Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	09
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL		·				•
a. 5th & 6th Hour (ADA) - Mandatory		,			0.00	
Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	00
CHARTER SCHOOLS			***			
21. Charter ADA funded thru the Block Grant		100		•		
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
b, 74, Other Block Grant and Granter						
22. Charter ADA funded thru the						
Revenue Limit	0.00	0.00	0.00	0.00	0.00	04
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.

Signed:			Date:		
	District Superintendent or D	esignee			
NOTICE OF INTERIM RE	VIEW: All action shall be to poard.	aken on this rep	ort during a regular	or authorized special	·······
	dent of Schools: d certification of financial of Pursuant to EC Section 4		eby filed by the gov	verning board	
Meeting Date: Mar	ch 14, 2012		Signed:		
CERTIFICATION OF FINA				President of the Governing B	oard
	ICATION Governing Board of this s financial obligations for th				his
	FICATION		•		1 2 6
	Governing Board of this set its financial obligations				his
As President of the district may not me NEGATIVE CERTIF	Governing Board of this set its financial obligations of FICATION Governing Board of this set to meet its financial obligations.	for the current fi chool district, I d	scal year or two sub certify that based up	osequent fiscal years.	his
As President of the district may not me NEGATIVE CERTIF As President of the district will be unab subsequent fiscal y	Governing Board of this set its financial obligations of FICATION Governing Board of this set to meet its financial obligations.	for the current fi chool district, I o gations for the n	scal year or two sub certify that based up	osequent fiscal years.	his
As President of the district may not me NEGATIVE CERTIF As President of the district will be unable subsequent fiscal y	Governing Board of this set its financial obligations of ICATION Governing Board of this set to meet its financial obligation.	for the current fi chool district, I o gations for the n	scal year or two sub ertify that based up emainder of the cur	osequent fiscal years.	his

Criteria and Standards Review Summary

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

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

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

	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	x	

SUPPL	EMENTAL INFORMATION (co	ontinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since first interim in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers compensation)?	Х	
		 If yes, have there been changes since first interim in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:	-	•
		 Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)Classified? (Section S8B, Line 3)	n/a n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X X	

ADDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
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?	Х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	Х	
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?	х	

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·	Principal			
	Appt.			
	Software	Original	Board Approved	Projected Year
Description	Data ID	Budget	Operating Budget	Totals
BASE REVENUE LIMIT PER ADA				
Base Revenue Limit per ADA (prior year)	0025	6,952.36	6,952.36	6,952.36
2. Inflation Increase	0041	143.00	143.00	143.00
	0042, 0525,			
3. All Other Adjustments	0719	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA				·
(Sum Lines 1 through 3)	0024	7,095.36	7,095.36	7,095.36
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,095.36	7,095.36	7,095.36
b. Revenue Limit ADA	0033	325.77	326.19	325.89
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	2,311,455.43	2,314,435.48	2,312,306.87
6. Allowance for Necessary Small School	0489	2,001,892.00	2,001,892.00	2,003,341.00
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	4,313,347.43	4,316,327.48	4,315,647.87
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80392	0.80392	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT				
(Line 15 times Line 16)	0284	3,467,586.27	3,469,981.99	3,463,134.79
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	21,949.00	50,782.00	50,782.00
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	10,833.00	10,605.00	10,605.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS	,			- 1
(Sum Lines 18 and 22, minus Lines 19 through 21)		11,116.00	40,177.00	40,177.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,478,702.27	3,510,158.99	3,503,311.79

William William Control of the Contr				
	Principal			
	Appt.			* V
Description	Software	Original	Board Approved	Projected Year
Description	Data ID	Budget	Operating Budget	Totals
REVENUE LIMIT - LOCAL SOURCES		T		
25. Property Taxes	0587	1,624,116.00	1,652,098.00	1,652,098.00
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	12,150.00	12,350.00	3,296.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES				
(Sum Lines 25 through 27, minus Line 28)	0126	1,611,966.00	1,639,748.00	1,648,802.00
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.	1. 3	·		
If negative, then zero)	0111	1,866,736.27	1,870,410.99	1,854,509.79
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	8,896.00	8,895.00	9,911.00
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		(6,283.27)	(6,287.99)	(31,051.79)
41. TOTAL, OTHER ITEMS				
(Sum Lines 33 through 40, minus Line 32)		(15,179.27)	(15,182.99)	(40,962.79)
42. TOTAL, STATE AID PORTION OF REVENUE			, , , , , , , , , , , , , , , , , , , ,	, , ,
LIMIT (Sum Lines 31 and 41)				
(This amount should agree with Object 8011)		1,851,557.00	1,855,228.00	1,813,547.00
				.,010,011.00
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

Provide methodology and assumptions ucommitments (including cost-of-living ad		ment, revenues, expenditures	s, reserves and fund balance,	and multiyear
Deviations from the standards must be e	xplained and may affect the	interim certification.	e e e	
CRITERIA AND STANDARDS	accession and accession accession and accession accession and accession and accession accession accession accession accession accession and accession			
1. CRITERION: Average Daily Atte	ndance			
STANDARD: Funded average da two percent since first interim pro		of the current fiscal year or to	wo subsequent fiscal years ha	s not changed by more than
District's AD	A Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Variand	es			
DATA ENTRY: First Interim data that exist will be extracted. If Second Interim Form MYPI exists, Pi				
	Revenue Limit	(Funded) ADA		
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		•
•	(Form 01CSI, Item 1A)	(Form RLI; Line 5b)	•	
Fiscal Year		(Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2011-12)	- 326.19	325.89	-0.1%	Met
1st Subsequent Year (2012-13)	311.00	311.00	0.0%	Met
2nd Subsequent Year (2013-14)	307.00	307.00	0,0%	Met
1B. Comparison of District ADA to the Sta	ındard		·	

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

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

Explanation:		
required if NOT met)		
		•
	 •	

California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: csi (Rev 06/17/2011)

2	CRIT	FRI	ION:	Enro	llmen

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

nrol		

		First Interim	, Second Interim		
Fiscal Year		(Form 01CSI, item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2011-12)		522	532	, 1.9%	Met
1st Subsequent Year (2012-13)		507	517	2.0%	Met
2nd Subsequent Year (2013-14)	[503	513	2.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2008-09)	563	591	95.3%
Second Prior Year (2009-10)	558	575	97.0%
First Prior Year (2010-11)	529	563	94.0%
		Historical Average Ratio:	95.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.9%

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

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

	Estimated P-2 ADA	Enrollment		
	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(Criterion-2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	506	532	95.1%	Met
1st Subsequent Year (2012-13)	491	517	95.0%	Met
2nd Subsequent Year (2013-14)	487	513	94.9%	Met

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

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

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

Explanation:		-			į	
(required if NOT met)	+					٠.
	Ì					

4. CRITERION: Revenue Limit

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

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

First Interim (Form 01CSI, Item 4A)

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

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

Revenue Limit

(Fund 01, Objects 8011, 8020-8089)

3,507,326.00

3,596,343.00 3,690,639.00

Fiscal Year

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

Second interim	4.4	
Projected Year Totals	Percent Change	
3,465,645.00	-1.2%	Γ
3,259,658.00	-9,4%	Γ

Percent Change	Status
-1.2%	Met
-9.4%	Not Met
-12,3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation: (required if NOT met) The revenue limit assumptions in C & S for First Interim budget did not include the lost tier of funding for the NSS high school in years 12/13 and 13/14. The P1 attendance report confirms we will lose a tier of funding beginning in 12/13.

3,235,727.00

5. CRITERION: Salaries and Benefits

Fiscal Year
Third Prior Year (2008-09)
Second Prior Year (2009-10)
First Prior Year (2010-11)

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.

Unaudited Actuals - Unrestricted (Resources 0000-1999)

	(1700001000	0000 1000)	rano
	Salaries and Benefits	Total Expenditures	of Unrestricted Salarie's and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
.	3,570,870.59	4,281,738.57	83.4%
	3,415,571.41	4,056,865.08	84.2%
.	3 378 185 00	4 506 732.00	75.0%

Historical Average Ratio:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	76.9% to 84.9%	76.9% to 84.9%	76.9% to 84.9%

80.9%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2011-12)	3,476,732.38	4,287,434.38	81.1%	Met
1st Subsequent Year (2012-13)	3,402,332.38	3,983,898.38	85.4%	Not Met
2nd Subsequent Year (2013-14)	3.442.932.38	4,024,498,38	85.5%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation: (required if NOT met) Subsequent years 12/13 and 13/14 have increases to salaries for Step and Column assumptions. The percentage of budget for salaries and benefits will continue to increase as the revenue decreases and expenditures in other areas are reduced.

~

CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
8100-8299) (Form MYPI, Line A2)			
338,216.00	326,235.00	-3.5%	No
308,241.00	282,920.00	8,2%	Yes
308,241.00	282,920.00	-8.2%	Yes
	(Form 01CSI, Item 6A) 8100-8299) (Form MYPI, Line A2) 338,216.00 308,241.00	(Form 01CSI, Item 6A) (Fund 01) (Form MYPI) 8100-8299) (Form MYPI, Line A2) 338,216.00 326,235.00 308,241.00 282,920.00	(Form 01CSI, Item 6A) (Fund 01) (Form MYPI) Percent Change 8100-8299) (Form MYPI, Line A2) 338,216.00 326,235.00 -3.5% 308,241.00 282,920.00 -8.2%

Second Interim

(required if Yes)

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

		<u>-1</u>		
Current Year (2011-12)	1,093,451.00	1,099,856.00	0.6%	No
1st Subsequent Year (2012-13)	1,093,451.00	963,035.00	-11.9%	Yes
2nd Subsequent Year (2013-14)	1,093,451.00	963,035.00	-11.9%	Yes

Explanation: (required if Yes) Reduction in Other State Revenue is related to removing the funds received for the TDP Bark Grant in subsequent years.

Other Local Revenue (Fund 01, Objects 8800-8799) (Form MYPI, Line A4)

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

240,218.00	. 302,919.00	26.1%	Yes
240,218.00	300,247.00	25.0%	Yes
240,218.00	300,247.00	25.0%	Yes

Explanation: (required if Yes) The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.

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

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

	The state of free state of the			
	327,244.00	302,147.00	-7.7%	Yes
	258,929,00	264,832.00	2.3%	No
-	258,929.00	264.832.00	2.3%	No ·

Explanation: (required if Yes) The decrease in the books and supplies budget is related to pulling back Cat Tier ill funds allocated to sites and reducing the budget in 4000 as well as reducing the budget for the decrease in MAA related expenditures

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

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

625,562.00	586,346.00	-6.3%	Yes
560,562.00	536,346.00	-4.3%	No
560,562.00	536,346.00	-4.3%	No

Explanation: (required if Yes) The decrease in services and other operating expenditures is related to pulling back Cat Tier III funds allocated to sites and reducing the budget in the 5000.

First Interim Second Interim Projected Year Totals Percent Change Status		r calculated,			
Total Federal, Other State, and Other Local Revenue (Section 6A) Current Year (2011-12) 1,671,885.00 1,729,010.00 3,4% Met 158 Usbsequent Year (2013-13) 2nd Subsequent Year (2013-14) 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 5,8% Not Met 1,641,910.00 1,546,202.00 1,546,202.00 1,546,202.00 1,58% Not Met 1,546,202.00 1,546,202.00 1,58% Not Met 1,546,202.00 1				•	•
Current Year (2011-12) 1.671,885.00 1.729,010.00 3.4% Met 1st Subsequent Year (2012-13) 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.546,202.00 5.8% Not Met 1.641,910.00 1.6.7% Not Met 1.641,910.00 1.641,910.	Dbject Range / Fiscal Year		*	Percent Change	Status
1,671,885.00 1,729,010.00 3,4% Met	Total Federal, Other State, and O	ther Local Revenue (Section 6A)	•		
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) Durrent Year (2011-12) 952,806.00 888,493.00 -6.7% Not Met 952,806.00 8819,491.00 801,178.00 -2.2% Met Met 952,806.00 801,178.00 -2.2% M	·		1,729,010.00	3.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) Durrent Year (2011-12)	st Subsequent Year (2012-13)	1,641,910.00	1,546,202.00	-5.8%	Not Met
Surrent Year (2011-12) \$1 952,806.00 \$1 888,493.00 \$1 178.00 \$1 18	nd Subsequent Year (2013-14)	1,641,910.00	1,546,202.00	-5.8%	Not Met
Subsequent Year (2011-12) \$1952,806.00 \$88,493.00 \$19,491.00 \$191,	Total Books and Supplies, and S	ervices and Other Operating Expenditu	res (Section 6A)	. ' (,	
C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range ATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below. 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year of 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 be projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below. Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.			888,493.00	-6.7%	Not Met
C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below. 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year of 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 be projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below. Explanation: Explanation: The reduction in Federal Revenue is related to loss of Ed Jobs and MAA funds. Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.	st Subsequent Year (2012-13)	819,491.00	801,178.00	-2.2%	Met
ATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below. 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year of 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 be projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below. Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.	nd Subsequent Year (2013-14)	819,491.00	/ 801,178.00	-2.2%	Met
Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: Reduction in Other State Revenue is related to removing the funds received for the TDP Bark Grant in subsequent years. The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.	subsequent fiscal years, Reasons for projected operating revenues within	or the projected change, descriptions of the	e methods and assumptions used	in the projections, and what changes	more of the current year or , if any, will be made to brir
Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: Reduction in Other State Revenue is related to removing the funds received for the TDP Bark Grant in subsequent years. Reduction in Other State Revenue is related to removing the funds received for the TDP Bark Grant in subsequent years. The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.	projected operating revenues within Explanation: Federal Revenue	or the projected change, descriptions of the the standard must be entered in Section 6	e methods and assumptions used 6A above and will also display in th	in the projections, and what changes	more of the current year or , if any, will be made to brin
Other State Revenue (Inked from 6A if NOT met) Explanation: The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.	projected operating revenues within Explanation: Federal Revenue (linked from 6A	or the projected change, descriptions of the the standard must be entered in Section 6	e methods and assumptions used 6A above and will also display in th	in the projections, and what changes he explanation box below.	more of the current year or , if any, will be made to brin
Explanation: The increase in Other Local Revenue is related to the increase in revenue generated by the walnut farm.	projected operating revenues within Explanation: Federal Revenue (linked from 6A if NOT met)	or the projected change, descriptions of the the standard must be entered in Section 6 eduction in Federal Revenue is related to I	e methods and assumptions used A above and will also display in the oss of Ed Jobs and MAA funds.	in the projections, and what changes he explanation box below.	, if any, will be made to brir
	Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A	or the projected change, descriptions of the the standard must be entered in Section 6 eduction in Federal Revenue is related to I	e methods and assumptions used A above and will also display in the oss of Ed Jobs and MAA funds.	in the projections, and what changes he explanation box below.	, if any, will be made to brir
(linked from 6A	Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met)	or the projected change, descriptions of the the standard must be entered in Section 6 eduction in Federal Revenue is related to I	e methods and assumptions used A above and will also display in the oss of Ed Jobs and MAA funds.	in the projections, and what changes he explanation box below. The projections is a second of the changes he explanation box below.	, if any, will be made to bri
if NOT met)	projected operating revenues within 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	or the projected change, descriptions of the the standard must be entered in Section 6 eduction in Federal Revenue is related to I	e methods and assumptions used A above and will also display in the oss of Ed Jobs and MAA funds.	in the projections, and what changes he explanation box below. The projections is a second of the changes he explanation box below.	, if any, will be made to brir

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

The decrease in the books and supplies budget is related to pulling back Cat Tier III funds allocated to sites and reducing the budget in 4000 as well a reducing the budget for the decrease in MAA related expenditures.

Explanation: Services and Other Exps (linked from 6A if NOT met) The decrease in services and other operating expenditures is related to pulling back Cat Tier III funds allocated to sites and reducing the budget in the 5000.

CRITERION: Facilities Maintenance

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

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

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

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

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

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

	1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	S	tatus	
OMMA/RMA Contribution	D	.00 0.00		Met	
First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Li		0.00]		

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

	X	 district's si	mall size [EC	Section 17070.75 (b)(2		S ACLOI 1990) 	`
 *** *** *** *** *** *** *** *** 		 		and the second		- '		÷
Explanation:							-	
(required if NOT met					44.4			
and Other is marked)				4 - 44 -				

8. CRITERION: Deficit Spending

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

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

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.

. San San San San San San San San San San	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.6%	14.0%	7.1%
District's Deficit Spending Standard Percentage Levels (опе-third of available reserve percentage):	6.5%	4.7%	2.4%

8B. Calculating the District's Deficit Spending Percentages

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

Net Change in	Total Unrestricted Expenditures
Allegandstates of Council Dates and	and Other Fire and Co.

Unrestricted Fund Balance (Form 01i, Section E) (Form MYPI, Line C) (Form MYPI, Line B11) (If Net Change in Unrestricted Fund Balance is negative, else N/A)

Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2011-12)	(267,741.38)	4,287,434.38	6.2%	Met
1st Subsequent Year (2012-13)	(343,386.00)	3,983,899.00	8.6%	Not Met
2nd Subsequent Year (2013-14)	(355,819.00)	4,024,498.00	8.8%	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) Declining ADA and the continual reduction of funding from the State have created deficit spending. The District continues to make reductions where possible and has developed a cut list with potential reductions, however, the major reductions are negotiable items.

9.	CRITERION:	Fund and	d Cash Ba	lances
----	------------	----------	-----------	--------

9A-1. Determining if the District's Ge	eneral Fund Ending Balance is Positive			
3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				
DATA ENTRY: Current Year data are extrac	cted. If Form MYPI exists, data for the two subsequent year	ers will be extracted, if not	enter data for the two subsequent years	
• •	one of the carbon and	are thin be extracted, it not	, onto data to the two subsequent years.	
			·	
	Ending Fund Balance			
	General Fund Projected Year Totals			
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status		
Current Year (2011-12)	807,306.64	Met		
st Subsequent Year (2012-13)	466,013.00	Met		
nd Subsequent Year (2013-14)	111,616.00	Met		
· · · · · · · · · · · · · · · · · · ·			,	
	CONTRACTOR OF THE CONTRACTOR O		-	
A-2. Comparison of the District's En	nding Fund Balance to the Standard			•
DATA ENTRY: Enter an explanation if the sta	tandard is not met.		and the second second second	
4- OTAMBABBANT D. C. C.				
1a. STANDARD MET - Projected gener	eral fund ending balance is positive for the current fiscal year	ar and two subsequent fis	cal years:	
•	•	•		
				•
Explanation:				
(required if NOT met)				
(required if (VO) (flet)	$A_{ij}^{(k)} = A_{ij}^{(k)} + A_{i$			
	and the second of the second of the second			
the state of the s				
		•		
B. CASH BALANCE STANDARD	D: Projected general fund cash balance will be po	ositive at the end of th	ne current fiscal year.	
3-1. Determining if the District's End	ding Cach Balance is Besitive			
5-1. Determining it the District's End	Jing Cash Dalance is Fositive			
ATA ENTRY: If Form CASH exists, data wil	ill be extracted; if not, data must be entered below.			
			•	
	Ending Cash Balance	•		
Fiscal Year	General Fund (Form CASH, Line F, June Column)	Otation.		
urrent Year (2011-12)	(Form CASH, Effe F, June Column) 548,032.00	Status Met		
	0 10,002.00	Wict		
3-2. Comparison of the District's End	ding Cash Balance to the Standard			
ATA ENTRY: Enter an explanation if the sta	andard is not met.			
1a. STANDARD MET - Projected genera	ral fund cash balance will be positive at the end of the curre	ent fiscal vear	• • • • • • • • • • • • • • • • • • • •	
			•	
•				
Evalenction	· · · · · · · · · · · · · · · · · · ·			
Explanation:				
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	Dist	trict 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

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.

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)	506	491	487
District's Reserve Standard Percentage Level:	4%	4%	4%

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):

			the state of the s			* -
1.	Do you choose to exclude from t	he reserve calcul	ation the pass-through funds distribu	uted to SELPA member	rs?	

2 If you are the SELPA AU and are excluding special education pass-through funds:

a.	Enter the name(s) of the SELPA(s):		 			
	· ·	. :	 ••	Current Year	· · · · · · · · · · · · · · · · · · ·	
			 	Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
 b.	Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500- objects 7211-7213 and 7221-7223)	6540,		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.

1.	Expenditures and Other Financing Uses
	(Form 01i, objects 1000-7999) (Form MYPI, Line B11)
2.	Plus: Special Education Pass-through

(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses

 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)

4. Reserve Standard Percentage Level

5. Reserve Standard - by Percent (Line B3 times Line B4)

6. Reserve Standard - by Amount

(\$60,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

•	Current Year			
, j	Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)	
	5,534,722.36	5,155,148.36	5,195,748.36	
	5,534,722.36	5,155,148.36	5,195,748.36	
1	4%	4%	4%	
	221,388.89	206,205.93	207,829,93	
	60,000.00	60,000.00	60,000.00	
	221,388.89	206,205.93	207,829.93	

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.

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.

· ·	Current Year	•	
Reserve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)	(2011-12)	(2012-13)	(2013-14)
1. General Fund - Stabilization Arrangements			
(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
General Fund - Reserve for Economic Uncertainties		-	
(Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 9790) (Form MYPI, Line E1c)	807,306.62	463,920.00	108,101.00
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.84)		
Special Reserve Fund - Stabilization Arrangements			
(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		· · ·
Special Reserve Fund - Reserve for Economic Uncertainties			•
(Fund 17, Object 9789) (Form MYPI, Line E2b)	275,604,00	256,625.00	258,655,00
Special Reserve Fund - Unassigned/Unappropriated Amount			
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
District's Available Reserve Amount			
(Lines C1 thru C7)	1,082,909.78	720,545.00	366,756.00
District's Available Reserve Percentage (Information only)			·
(Line 8 divided by Section 10B, Line 3)	19.57%	13.98%	7.06%
District's Reserve Standard			
(Section 10B, Line 7):	221,388.89	206,205.93	207,829.93
	*		
Status:	. Met	Met	_ Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:	1			
(required if NOT met)	· · · · ·			
the state of the state of the state of			•	**
	·		4	
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i.	Contingent Liabilities					
	Does your district have any known or contingent liabilities (e.g., financial or progressate compliance reviews) that have occurred since first interim projections that m		No			
	If Yes, identify the liabilities and how they may impact the budget:				•	
	Use of One-time Revenues for Ongoing Expenditures					
	Does your district have ongoing general fund expenditures funded with one-time r changed since first interim projections by more than five percent?	evenues that have	No			
	If Yes, identify the expenditures and explain how the one-time resources will be re-	eplaced to continue funding the on	going expenditures in t	he following	ı fiscal years:	
		•				
	Temporary Interfund Borrowings					
	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)		No		,	
	If Yes, identify the interfund borrowings:					
	A Committee of the Comm				•	
	Contingent Revenues					
	Does your district have projected revenues for the current fiscal year or either of the contingent on reauthorization by the local government, special legislation, or other (e.g., parcel taxes, forest reserves)?	ne two subsequent fiscal years definitive act	Yes			
	If Yes, identify any of these revenues that are dedicated for ongoing expenses and	fountain how the revenues will be	replaced or expenditur	res reduced	ļ.	

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S5. Contributions

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

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

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

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

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

escription / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General I (Fund 01, Resources 0000-1999, Obje					•
urrent Year (2011-12)	(538,850.00)	. (521,524.00)	-3.2%	(17,326.00)	Met
st Subsequent Year (2012-13)	(538,850.00)	(521,524.00)	-3.2%	(17,326.00)	Met
nd Subsequent Year (2013-14)	(538,850.00)	(521,524.00)	-3.2%	(17,326.00)	Met
1b. Transfers In, General Fund *					
urrent Year (2011-12)	22,651.00	22,651.00	0.0%	. 0.00	Met
st Subsequent Year (2012-13)	11,550,00	11,550.00	0.0%	0.00	Met
nd Subsequent Year (2013-14)	11,550.00	11,550.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
ırrent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
d Subsequent Year (2013-14)	. 0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occur the general fund operational budget?	red since first interim projections that	may impact		No	
Include transfers used to cover operating defici	to in althor the general fund or any other	ne found			

			•	•				
55B.	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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)			
:[i.e.	 	<u> </u>

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

Explanation:					
(required if NOT met)			-		
	!				
	ŀ				

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: csi (Rev 06/17/2011)

S6. Long-term Commitments.

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

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

include multiyear commit	nents, muitiye	ear debt agreements, and new pro	grams or contract	is that result in ion	g-term obligations.	
S6A. Identification of the Distr	ict's Long-	term Commitments				
				•	. '	•
DATA ENTRY: If First Interim data e Extracted data may be overwritten to other data, as applicable.	exist (Form 01 o update long	CSI, Item S6A), long-term commi -term commitment data in Item 2,	tment data will be as applicable. If r	extracted and it wone First Interim data	rill only be necessary to click the appro a exist, click the appropriate buttons fo	opriate button for Item 1b. or Items 1a and 1b, and enter all
a. Does your district have le (if No, skip items 1b and				Yes		
 b. If Yes to Item 1a, have n since first interim project 		(multiyear) commitments been in	ourred.	No		
If Yes to Item 1a, list (or upo benefits other than pensions	date) all new a s (OPEB); ОР	and existing multiyear commitmen EB is disclosed in Item S7A.	ts and required a	nnual debt service	amounts, Do not include long-term co	mmitments for postemployment
			•			g de la company
***				* *		
Type of Commitment	# of Years Remaining			Object Codes Used Debt	d For: t Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases						
Certificates of Participation General Obligation Bonds					· · · · · · · · · · · · · · · · · · ·	
Supp Early Retirement Program			4, 4		·	
State School Building Loans						
Compensated Absences	1	56000-8011		/aries year to year	based on where salaries are budgete	34,007
Other Long-term Commitments (do n	ot include OF	PE8):		,		· · · · · · · · · · · · · · · · · · ·
Lease Revenue Note	-3	Deferred Maintenance Critical Ha	ardship Program 5	6101-7438		420,000
		Funds Deposited to Fund & trans		•		
		for interest payment				
		·				
	-					• • • • • • • • • • • • • • • • • • • •
		Prior Year (2010-11)	Current (2011-	12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Type of Commitment (contin	ued) .	Annual Payment (P & I)	Annual Pa (P &	• .	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	ueu)	(F & I)	(Γ α	''	(F & I)	(F & I)
Certificates of Participation						•
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans		05.440				
Compensated Absences		25,113		34,007	34,007	34,007
Other Long-term Commitments (conti	nued);					
Lease Revenue Note	·	11,101		11,550	11,550	11,550
		-				
Total Annus	al Payments:	36,214		45,557	45.557	45.557

4 - 12 - 1 - 1 - 1 - 1

Has total annual payment increased over prior year (2010-11)?

Yes

Yes

Yes

Yes - Annual payments for funded.	r long-term commitments	have increased in one or mo	re of the current or t	two subsequent fiscal y	ears. Explain how the ir	crease in annual payments wi
					• •	
Explanation: (Required if Yes to increase in total	The annual payments required to be paid or	s for the lease revenue notes ut would come from the fundi	are being funded thing source for the sa	rough a Critical Hardsh laries, the majority are	nip Grant. The expense in the General Fund.	for compensated absences, if
annual payments)	,	ŕ	• .	•		
				<u> </u>	·	
. Identification of Decreas	ses to Funding Sourc	es Used to Pay Long-te	m Commitments	· · · · · · · · · · · · · · · · · · ·		
						the state of the s
A ENTRY: Click the appropria	te Yes or No button in Iter	m 1; if Yes, an explanation is	required in item 2.	•		
Will funding sources used	to pay long-term commits	ments decrease or expire pri	or to the end of the o	commitment period, or	are they one-time sourc	es?
	The second second					
			No			
No - Funding sources will	not decrease or expîre pr	ior to the end of the commitm	nent period, and one	:-time funds are not be	ing used for long-term co	mmitment.
•		· · · · · · · · · · · · · · · · · · ·	•			
Explanation: (Required if Yes)						

S7. Unfunded Liabilities

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

37A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

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

- 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

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

, ,	
 No	

First Interim

(Form 01CSI, Item S7A)

Nov 15, 2011

4,608,437.00

OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

first interim in OPEB liabilities?

- b. OPEB unfunded actuarial accrued fiability (UAAL)
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3,159,505.00	3,159,505.00
	-
Actuarial	Actuarial

Second Interim

Nov 15, 2011

4,608,437.00

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)

i not mitoriali	
(Form 01CSI, Item S7A)	Second Interim
364,831.00	364,831.00
364,831.00	364,831.00
364,831.00	364,831.00

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)

177,635,00	177,635.00
152,635.00	152,635.00
152,635.00	152,635.00

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)

 177,635.00	177,635.00
152,635.00	152,635.00
 152 635 00	152 635 00

d. Number of retirees receiving OPEB benefits

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

	15	15
, ,	13	13
	12	12

Comments:

2.07

S7B.	Identification of the District's Unfunded Liability for Self-insura	nce Progran	ns	• • • • • • • • • • • • • • • • • • • •			
DATA Interi	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First n data in items 2-4.	Interim data t	hat exist (Form 01CS	SI, Item S7	B) will be extracted; otherwis	se, enter First Interim a	ınd Second
				•			
1.	a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)		No	-		¥ .	
	If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?		n/a				
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?		n/a				
		L					
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs		First Inter (Form 01CSi, Ite		Second Interim	¬ · ·	
	b. Unfunded liability for self-insurance programs						
	,						
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2011-12)		First Interi (Form 01CSi, Ite		Second Interim	 ¬	
	1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)						
	Amount contributed (funded) for self-insurance programs Current Year (2011-12)	2					
• • •	1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)						
4.	Comments:			<u>.</u>		_	
						•	
	the state of the s	 			/ :.		

S8. Status of Labor Agreements

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

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

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

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

S8A.	Cost Analysis of District's Labor Ag	reements - Certificated (Non-	-manageme	nt) Emplo	yees				
							•		
	ENTRY: Click the appropriate Yes or No biter data, as applicable, in the remainder of				Previous Re	eporting F	eriod." If Yes, nothing furth	er is needed fo	section S8A. If
	of Certificated Labor Agreements as of all certificated labor negotiations settled as	of first interim projections?			No				
	· ·	to section S8B.							
	It No, contr	nue with section S8A.							
Certifi	cated (Non-management) Salary and Be	nefit Negotiations	•						
	, , ,	Prior Year (2nd Interim)	Cun	rent Year		1st	Subsequent Year	2nd Subs	equent Year
		(2010-11)	(2	011-12)			(2012-13)	(20	13-14)
	er of certificated (non-management) full- quivalent (FTE) positions	31.8			31.3		. 29.8		29.8
1a,	Have any salary and benefit negotiations	heen cattled since first interim are	viactione?		No				
		the corresponding public disclosur		have been			molete questions 2 and 3		
		the corresponding public disclosur							
		lete questions 6 and 7.	e documents	,,ave not be	CIT IIICU WIGI	T GIE COL	, complete questions 2-0.		
							• •		
1b.	Are any salary and benefit negotiations st					ĺ			
	if Yes, com	plete questions 6 and 7.			Yes				
Negotia	ations Settled Since First Interim Projection	· IS							
2a.	Per Government Code Section 3547.5(a)		neeting:						
			a e e e						
2b.	Per Government Code Section 3547.5(b)		eement	-			•		
	certified by the district superintendent and	of Superintendent and CBO certifi	ication:			-,-			
	ii 105, date	or outermenter and one octum	realien.	L					
3,	Per Government Code Section 3547.5(c),	was a budget revision adopted		** N					
	to meet the costs of the collective bargain	ing agreement?			n/a				
	If Yes, date	of budget revision board adoption	:				* * *		
4.	Period covered by the agreement:	Begin Date:			End D	ate;			
5.	Salary settlement:			ent Year		1st :	Subsequent Year		equent Year
		Γ	(20	11-12)			(2012-13)	(201	3-14)
	Is the cost of salary settlement included in projections (MYPs)?						_		. ,
	و رسم	One Year Agreement							
	i otal cost of	f salary settlement	 						
	% change in	salary schedule from prior year							
		or Multiyear Agreement							
		salary settlement							
	. otal objet of	Saidly Sottlement							
		salary schedule from prior year ext, such as "Reopener")							
	Identify the s	source of funding that will be used	to support mu	ltiyear sala	ry commitme	ents:			
	,	-		·	-		****		
									1

Negot	tiations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	21,000		
		Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7.	Amount included for any tentative salary schedule increases	(2017-12)	(2012-13)	(2013-14)
	Amount mondate for any ternative salary seriestic more uses	<u> </u>		4 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2,	Total cost of H&W benefits	554,475	554,475	554,475
. 3.	Percent of H&W cost paid by employer	100,0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	-2.0%	0.0%	0.0%
	icated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
	y new costs negotiated since first interim projections for prior year nents included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		• •	•	
	and the second second			
Certific	cated (Non-management) Step and Column Adjustments	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
. 1. 2.	Cost of step & column adjustments included in the interim and wites?	38.000	38,000	38.000
3.	Percent change in step & column over prior year	3.0%	3.0%	3.0%
Certific	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
. 2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
	cated (Non-management) - Other er significant contract changes that have occurred since first interim projecti	ions and the cost impact of each char	nge (i.e., class size, hours of employme	nt, leave of absence, bonuses,
	en en en en en en en en en en en en en e			
	•		· · · · · · · · · · · · · · · · · · ·	
	···			<u> </u>
		· ·	the state of the s	the state of the s

S8B. Cost Analysis of District's Labor Agreements - Classified (Nor	n-management)	Employees	TURNING MATERIAL CONTROL OF THE PROPERTY OF TH	
DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified L. No, enter data, as applicable, in the remainder of section SBB; there are no extra	abor Agreements a actions in this secti	as of the Previous Roon.	eporting Period." If Yes, nothing	further is needed for section S8B. If
Status of Classified Labor Agreements as of the Previous Reporting Period Were all classified labor negotiations settled as of first interim projections? If Yes, skip to section S8C. If No, continue with section S8B.	i	No		
Classified (Non-management) Salary and Benefit Negotiations Prior Year (2nd Interim)		nt Year	1st Subsequent Year	2nd Subsequent Year
Number of classified (non-management) FTE positions (2010-11) (2010-11) (2010-11)		26.3	(2012-13)	(2013-14)
1a. Have any salary and benefit negotiations been settled since first interim		No		
If Yes, and the corresponding public disclo If Yes, and the corresponding public disclo If No, complete questions 6 and 7.	osure documents his	ave been filed with the ave not been filed wi	he COE, complete questions 2 a ith the COE, complete questions	nd 3. 2-5.
1b. Are any salary and benefit negotiations still unsettled?	•	Yes.		
If Yes, complete questions 6 and 7. Negotiations Settled Since First Interim Projections		Yes		
2a. Per Government Code Section 3547.5(a), date of public disclosure board2b. Per Government Code Section 3547.5(b), was the collective bargaining a				
certified by the district superintendent and chief business official? If Yes, date of Superintendent and CBO ce	rtification:			
Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision board adopting the control of th		n/a		e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de
4. Period covered by the agreement: Begin Date:		End	Date:	· · · · · · · · · · · · · · · · · · ·
5. Salary settlement:	Currer (201	nt Year 1-12)	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 yea or	nr · · ·			
Multiyear Agreement Total cost of salary settlement				
% change in salary schedule from prior year (may enter text, such as "Reopener")	r			
Identify the source of funding that will be use	ed to support multi	year salary commitm	nents:	
egotiations Not Settled				
Cost of a one percent increase in salary and statutory benefits		10,000		
Amount included for any tentative salary schedule increases	Current (2011		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

gramma and a significant

Class	ified (Non-management) Hea	lth 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 ch	anges included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		281,375	281,375	281,375
3.	Percent of H&W cost paid by	/ employer	100.0%	100.0%	100.0%
- 4.	Percent projected change in	H&W cost over prior year	-2.8%	0.0%	0.0%
Classi Since	fied (Non-management) Prior First Interim	r Year Settlements Negotiated			
Are an include	y new costs negotiated since fi d in the interim?	rst interim for prior year settlements	No		
	If Yes, amount of new costs i	ncluded in the interim and MYPs			
	If Yes, explain the nature of the	he new costs:			
			<u> </u>		
	• •		·		
Classif	ied (Non-management) Step	and Column Adjustments	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
			· · *	· · · · · · · · ·	
1.	Are step & column adjustmen	ts included in the interim and MYPs?	Yes	Yes	Yes
. 2.	Cost of step & column adjustr		8,000	8,000	8,000
3.	Percent change in step & colu	ımn over prior year	5.0%	5.0%	5.0%
Classif	ied (Non-management) Attriti	ion (layoffs and retirements)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
·· 1.	Are savings from attrition inclu	uded in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits f employees included in the inte	or those taid-off or retired erim and MYPs?	Yes	Yes	Yes
	•		-		
Classifi List othe	ed (Non-management) - Other r significant contract changes t	er that have occurred since first interim and the c	ost impact of each (i.e., hours of en	nployment, leave of absence, bonuses	etc.);
• •					
	· _	<u> </u>	· · · · · · · · · · · · · · · · · · ·	· · ·	
•	· · ·				
		<u> </u>			
	_				
	_	·		-	
	. –			-	

			7	CONTRACTOR CONTRACTOR	
S8C. Cost Analysis of District's	Labor Agreements - Management/Su	pervisor/Con	fidential Employ	rees	***************************************
	• •		•	·	
DATA ENTRY: Click the appropriate further is needed for section S8C. If N	Yes or No button for "Status of Management lo, enter data, as applicable, in the remainde	/Supervisor/Con er of section S80	ifidential Labor Agre C; there are no extra	eements as of the Previous Reporting actions in this section.	Period." If Yes or n/a, nothing
Status of Management/Supervisor/	Confidential Labor Agreements as of the	Previous Repo	rting Period		,
	r negotiations settled as of first interim proje		No.		
	If Yes or n/a, skip to S9. If No, continue with section S8C.		•		
	11 140, COMMINGE WITH SCOUNT OBO.				
Management/Supervisor/Confident		•		And O the control Version	Out Cohannat Vage
•	Prior Year (2nd Interim) (2010-11)		ent Year 011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, cumprises			× · · · · · · · ·	(
Number of management, supervisor, a confidential FTE positions	6.4		6.4		6.4 6.0
1a. Have any salary and benefit i	negotiations been settled since first interim p	rolections?		<u></u>	•
ra. Trave any early and benefit	If Yes, complete question 2.	,	No		4
	If No, complete questions 3 and 4.				
At the cay as law and hander an	College will upper the continue		Yes	,	
ib. Are any salary and benefit ne	If Yes, complete questions 3 and 4.		100		•
Negotiations Settled Since First Interior	m Projections				
Salary settlement:		, Curr	ent Year	1st Subsequent Year	2nd Subsequent Year
		(20	011-12)	(2012-13)	(2013-14)
	nt included in the interim and multiyear				
projections (MYPs)?	Total cost of salary settlement				
	Total oost St Galary Commons				
	Change in salary schedule from prior year (may enter text, such as "Reopener")		Ì		
	(may errer text, such as Treopener)				
Negotiations Not Settled				•	
Cost of a one percent increas	e in salary and statutory benefits		6,000	1 to 1 to 2	
		Curr	ent Year	1st Subsequent Year	2nd Subsequent Year
· · · · · · · · · · · · · · · · · · ·		(20	011-12)	(2012-13)	(2013-14)
Amount included for any tenta	tive salary schedule increases		0		0 0
· · · · · · · · · · · · · · · · · · ·		• •			
Management/Supervisor/Confidenti	al _		ent Year 311-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Health and Welfare (H&W) Benefits.		(2)	711-12)	(2012-13)	(2010-14)
 Are costs of H&W benefit cha 	nges included in the interim and MYPs?		Yes	Yes	Yes
2. Total cost of H&W benefits		·	115,850	115,8	
 Percent of H&W cost paid by Percent projected change in h 	• •	-	00,0%	100.0% 0.0%	100,0%
4. Percent projected change in i	acceptance and year	<u> </u>			
Management/Supervisor/Confidenti	al	Curr	ent Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments		and the second s)11-12)	(2012-13)	(2013-14)
Are step & column adjustment	ts included in the budget and MYPs?		Yes	Yes	Yes
2. Cost of step & column adjustn	nents		4,000	4,0	00 4,000
Percent change in step and co		4	4.0%	4.0%	4.0%
Management/Supervisor/Confidenti			ent Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, e	tc.)	(20	111-12)	(2012-13)	(2013-14)
Are costs of other benefits inc	luded in the interim and MYPs?		Yes	Yes	Yes
Total cost of other benefits			3,175	3,1	75 3,175

3. Percent change in cost of other benefits over prior year

0.0%

0.0%

S9. Status of Other Funds

				of the current fiscal year. If any or an the negative fund balance will b		ted negative fund balance	, prepare an
S9A.	Identification of Other P	unds with Negative En	ding Fund Balances		· · · · · · · · · · · · · · · · · · ·	77.0-27.00	
DATA	ENTRY: Click the appropria	ite button in Item 1. If Yes, e	enter data in Item 2 and provid	de the reports referenced in Item 1	l.	·	•
1.	Are any funds other than to balance at the end of the control	he general fund projected to current fiscal year?	o have a negative fund	No			
	If Yes, prepare and submit each fund.	t to the reviewing agency a	report of revenues, expenditu	ires, and changes in fund balance	(e.g., an interim fund	report) and a multiyear pi	ojection report for
2.		by name and number, that in the state in the problem (s) will be stated in the problem (s) will be stated in the s		e ending fund balance for the curr	ent fiscal year. Provid	le reasons for the negative	e balance(s) and
			<u> </u>				
	And the second						
						181	
-	•						

e foll	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Young fiscal indicators are designed to provide additional review."	es" answer to an	y single indicator does not ner	cessarily suggest	a cause for concern, but
•	ent the reviewing agency to the need for additional review.		haced on data from Criterion	n' '	
ſΑι	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automat	cally completed .	Dased on data from Gracion	9.	
			· .		
1.	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		
	is the system of personnel position control independent from the payroll system?	-	Yes		•
		•	100		
		•			
	Is enrollment decreasing in both the prior and current fiscal years?	n e	Yes		
	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?		No		
:	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		
	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		Yes		
	and the second s				
•	Is the district's financial system independent of the county office system?		No		
			1		
		•	·		
3.	Does the district have any reports that indicate fiscal distress pursuant to Education		No		
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)		NO		
			*		
٠.	Have there been personnel changes in the superintendent or chief business				, -
•	official positions within the last 12 months?		No		
			** .	* 1	
	oroviding comments for additional fiscal indicators, please include the item number applicable	tio to each comm	sont :		
nρ				Secondinible	List over compe first
	Comments: A6- The Classified retirees currently receive uncapped medicoptional)	cal benefits for a	maximum of 5 years or unuri	uegicare enginie i	whichever comes man.
	(optional)		•		

End of School District Second Interim Criteria and Standards Review