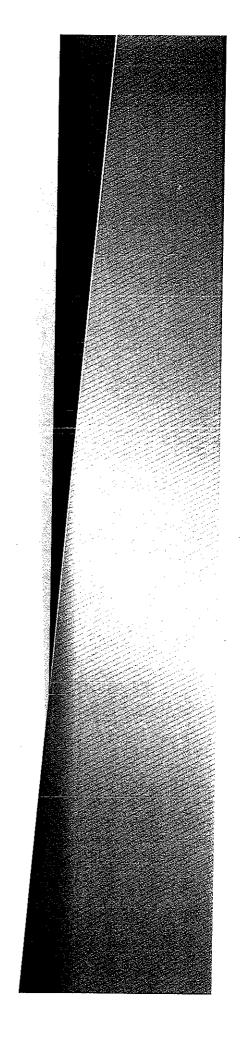
## BIGGS UNIFIED SCHOOL DISTRICT

2011/2012 FIRST INTERIM BUDGET December 13, 2011



# 1/12 FIRST INTERIM BUDGET

# General Fund Ending Balance Projections

## 4% Reserve

14/15	(396,437
13/14	8,913
12/13	275,528
11/12	684,793

Note: In our current budget the deficits are largely made up of automatic increases to Step and Column. Fund balance for 13/14 includes a transfer from Fund 17 of \$155,000

# 1/12 FIRST INTERIM BUDGET

12/13 13/14 11/12

(390,255) (409,265) (266,615) (405,350)\*

229,000 378,000 226,000 375,000 ▶ Fund 17 Reserve Deficit Spending

(412,014)\*\*216,455 633,103 ▶ Amount +/- Reserve 810,024

216,000 219,000 221,000 ▶ Fund 20 Reserve

224,000

\* Must be 0 for a balanced budget

\*\* Includes balances from General Fund & Fund 17

# 11/12 FIRST 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 \$161,365.

### ADA:

district has experienced a loss in ADA over the last 8 years of approximately 300 plus students and declined by 6% over the Another factor in lost revenue is declining enrollment. 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 are possible and equal \$138,00 for BUSD if fully implemented

Enrollment Projections 11/12- 14/15

SCHOOL YEAR

12 12/13 13/14 14/15	5 300 296 296	33 27 27	6 142 144 126	3 6 5	3 3 3	2 484 475 457
11/12	315	40	156	∞	3	522
	BES	RES	BHS	CDS	ISS	Total

# **NSS Funding Tier for RES**

Necessary Small Elementary School Funding

## Teachers ADA Amount

2 24.5-48.49

3 48.5-72.49

72.5-96.49

141,066 282,131

423,197

564,263

# NSS Funding Tier for BHS

ding \$\$\$

ool Fund	
HIGH SCHO	ADA
Mecessary Small High School	Certificated Employees

Less

•		
nan  -  9.49	•••	114,519
	1-19,49	508,726
	19.5-38.49	623,245
	38.5-57.49	737,764
	57.5-71.49	852,283
	71.5-86.49	966,802
	86.5-100.49	1,081,321
	100.5-114.49	1,195,840
	114.5-129.49	1,310,359
	129.5-143.49	1,424,878
	143.5-171.49	1,539,397
	171,5-210,49	1,653,916*
	210.5-248.49	1,768,435
	248.5-286.49	1,882,954

# 1/12 First Interim Summary

Unrestricted General Fund

Revenue estimates down

Expense estimates down

(159,083)

(55, 789)

(390,255)Deficit Spending is estimated

Possible Mid-year cuts

(138,083)

ADA loss of 15 tracking as estimated

Budget certification at First Interim is positive

▶ Possible expense savings of \$200,000 will be updated at Second Interim Budget

### Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

4% Reserve Version

**Budget Model Assumptions** 

### 2011-2012 First Interim Budget Unrestricted

AS BASELINE DATA

29-Nov-11

			,			7
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		3,505,581	3,505,581	3,505,581	3,505,581	
8100-8200 Federal Revenues		44,490	44,490	44,490	44,490	
8300-8500 Other State Revenues		711,787	711,787	711,787	711,787	
8600-8700 Other Local Revenues		237,546	237,546	237,546	237,546	
REVENUE BEFORE ADJUSTMENTS		4,499,404	4,499,404	4,499,404	4,499,404	-
Adjustments to Income	2011-2012		' '		,,,,,,,,,	
Mandated Cost Reimbursement		-				
AB114 Trigger language Mid-year u	pdated by BCOE	-				
Adjustments to Income	2012-2013					2012-2013
Expand MAA Billing Program COLA Adjustment	D Limit 7.000	20				Income
COLA Adjustment	R. Limit 7,293 COLA 0.04 ADA 326	)%	0	0	0	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		(87,789)	(87,789)	(87,789)	Projected decline in ADA
Transfer In from Fund 17 To Balanc NSS High School lost tier of funding Loss of MAA Revenue Reduce Transfer In from Fund 14 Le	g 11-12 Enr 160	# 6 4 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(114,519) (38,315) (11,101)	(114,519) (38,315) (11,101)	(38,315)	
			(11,101)	(11,101)	(11,101)	
Adjustments to Income	2013-2014					2013-2014
Expand MAA Billing Program COLA Adjustment	R. Limit 7,477 COLA 2.80	9%		52,250	52,250	Income COLA for 13-14 is 2.80%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	ADA 3316 Loss-ADA 4.	00		(24,001)	(24,001)	Projected decline in ADA
* Transfer in from Fund 17 to balance	<b>GF</b>	To Appendix Andrews An		155,000		
Adjustments to Income	2014-2015					2014-2015
Expand MAA Billing Program COLA Adjustment	D 1 iit 7 004				-	Income
COLA Adjustinent	R. Limit 7,694. COLA 3.00 ADA	%			56,865	COLA for 14-15 is 3.0%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	***************************************	00		-	-	
TOTAL PROJECTED REVENUE		4,499,404	4,247,680	4,430,929	4,332,794	
<u>EXPENSES</u>						
1000 - Certificated Salaries		1,815,194	1,815,194	. 1,815,194	1,815,194	
2000 - Classified Salaries		717,976	717,976	717,976	717,976	
3000 - Benefits 4000-6000 Books, Supplies, Etc.		964,162	964,162	964,162	964,162	
7100-7200 Other Outgo		932,917 11,550	932,917 11,550	932,917 11,550	932,917 11,550	
7300-7399 Indirect/Direct Support Costs		(68,339)	(68,339)	(68,339)	(68,339)	
Sub-total Expenses		4,373,460	4,373,460	4,373,460	4,373,460	
7600-8900 Transfers In/Out 8980-8999 Contributions		(22,651) 538,850	(22,651) 538,850	(22,651) 538,850	(22,651) 538,850	
TOTAL EXPENSES/TRANSFERS		4,889,659	4,889,659	4,889,659	4,889,659	
BEFORE ADJUSTMENTS		1,000,000	.,000,000	4,000,000	4,000,000	
Adjustments to Expenses	2011-2012					
Manita Parkers 1 2 2 2 2 2	_		-	-		2011-2012
Monitor Enrollment & Daily Attendance	: SO	-	-	-		Expenses

Adjustments to Budget Can Be Made Right Away Manage Cash Flow		-	-		
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 ** Reduction to Exp for Tier III Site Flexibility Reduction to 4000 - 5000 MAA Reductions due to ADA loss and NSS Tier 1.5 FTE Reduction in exp to 4000-5000's Pump&Bark Grant labor	1	32,000 4,600 4,000 (25,000) (90,000) (38,315) (90,000) (30,000)	32,000 4,600 4,000 (25,000) (90,000) (38,315) (90,000) (30,000)	32,000 4,600 4,000 (25,000) (90,000) (38,315) (90,000) (30,000)	
Adjustments to Expenses 2013-2014			-		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	<u>Expenses</u>
Adjustments to Expenses 2014-2015			-		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 Retiree benefit savings or Increase	-	-	-	32,000 4,600 4,000	Expenses
TOTAL PROJECTED EXPENSES	4,889,659	4,656,944	4,697,544	4,738,144	POTENTIAL VARIABLES
NET INCREASE/(DECREASE)	(390,255)	(409,265)	(266,615)	(405,350)	
IN FUND BALANCE BEGINNING BALANCE AUDIT ADJUSTMENTS	1,075,048 0	684,793 0	275,528 0	8,913 0	COLA could be higher or lower     Special education billback could vary from current annual estimate
PROJECTED ENDING BALANCE	684,793 0	275,528 0	8,913 0	(396,437) 0	Workers' Compensation premiums     are likely to increase     Employee health insurance premiums
Less: Less: Unrealized Gains of Investments and Cash in County Treasury		o	0	0	may increase beyond current cap > Unpredictable increases in gas and electric bills
PROJECTED UNRESTRICTED RESERVES	684,793	275,528	8,913	(396,437)	> California economy in a state of uncertain
TOTAL RESERVES AS PERCENT OF OUTGO	14.00%	5.92%	0.19%	-8.37%	
REQUIRED RESERVE 4.00%	224,643	212,293	213,917	215,541	
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17	375,000	378,000	226,000	229,000	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	835,149	- 441,235	20,996	(382,979)	; 

<sup>\*</sup> \$155,000 from Fund 17 is transferred in year 13/14 to balance the GF

First Interim adjustments Included in Original Budget MYP

 $<sup>^{\</sup>star\star}$  Includes \$90,000 in Tier III Cat Flexibility that was previously allocated to site budgets.

### Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

### 4% Reserve Version

**Budget Model Assumptions** 

### 2011-2012 First Interim Budget Unrestricted

AS BASELINE DATA

13-Dec-11

Trigger Reduction Included

			2011-2012 1st int Budget	2012-2013 <u>Projection</u>	2013-2014 <u>Projection</u>	2014-2015 Projection	2011-2012 Income COLA for 11-12 is 2:24%
8000 Revenue Limit Sources			3,505,581	3,505,581	3,505,581	3,505,581	Unfunded added to RL Deficit
8100-8200 Federal Revenues	•		44,490	44,490	44,490	44,490	
8300-8500 Other State Revenues			711,787	711,787	711,787	711,787	
8600-8700 Other Local Revenues			237,546	237,546	237,546	237,546	
REVENUE BEFORE ADJUSTMENTS Adjustments to Income	2011-2012		4,499,404	4,499,404	4,499,404	4,499,404	
Mandated Cost Reimbursement AB114 Trigger language Mid-year c		/13/11	- (70,000)				
Adjustments to Income	2012-2013						<u>2012-2013</u>
Expand MAA Billing Program COLA Adjustment	R. Limit COLA	7,293.36 0.00%		0	0	o	Income COLA for 12-13 is 3.10% Per SSC - COLA will be Zero
Declining Enrollment Adjustment	ADA Loss-ADA	326,00 15.00		(87,789)	(87,789)	(87,789)	
for Revenue Limit ADA only; does not include Necessary Small School Transfer In from Fund 17 To Balanc	e GF						
NSS High School lost tier of funding Loss of MAA Revenue Reduce Transfer in from Fund 14 Le	g 11-12 Enr 16			(114,519) (38,315) (11,101)	(114,519) (38,315) (11,101)	(114,519) (38,315) (11,101)	
Adjustments to Income	2013-2014						2013-2014 Income
Expand MAA Billing Program COLA Adjustment	R. Limit COLA	7,477.36 2.80%			52,250	52,250	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			(24,001)	(24,001)	Projected decline in ADA
* Transfer in from Fund 17 to balance	GF.	70 00 00 00 00 00 00 00 00 00 00 00 00 0			300,000		
Adjustments to Income Expand MAA Billing Program COLA Adjustment	2014-2015  R. Limit  COLA	7,694.20 3.00%				- 56,865	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	0.00			-	-	
TOTAL PROJECTED REVENUE			4,429,404	4,247,680	4,575,929	4,332,794	
EXPENSES							
1000 - Certificated Salaries 2000 - Classified Salaries			1,815,194 717,976	1,815,194 717,976	1,815,194 717,976	1,815,194 717,976	
3000 - Benefits 4000-6000 Books, Supplies, Etc.			964,162 932,917	964,162 932,917	964,162 932,917	964,162 932,917	
7100-7200 Other Outgo			11,550	11,550	11,550	11,550	
7300-7399 Indirect/Direct Support Costs Sub-total Expenses			(68,339) 4,373,460	(68,339) 4,373,460	(68,339) 4,373,460	(68,339) 4,373,460	
7600-8900 Transfers In/Out			(22,651)	(22,651)	(22,651) 538,850	(22,651) 538,850	
8980-8999 Contributions TOTAL EXPENSES/TRANSFERS		ļ	4,889,659	538,850 4,889,659	4,889,659	4,889,659	·
BEFORE ADJUSTMENTS			.,,	-,,	.,,	.,,	
Adjustments to Expenses	2011-2012						
Monitor Enrollment & Daily Attendance			_	-	- -		2011-2012 Expenses
Monitor Empliment & Daily Attendance		ı	- I	-	- 1		<u> </u>

Adjustments to Budget Can Be Made Right Away Manage Cash Flow	-	-	•		
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 2 retirees end coverage  ** Reduction to Exp for Tier III Site Flexibility Reduction to 4000 - 5000 MAA 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) (90,000) (38,315) (90,000) (30,000)	32,000 4,600 4,000 (25,000) (90,000) (38,315) (90,000) (30,000)	(90,000) (38,315) (90,000)	
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 Reductions to expenses in 4000-5000s	-	-	32,000 4,600 4,000 - (50,000)	32,000 4,600 4,000 (50,000)	2013-2014 Expenses
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	2014-2015 <u>Expenses</u>
TOTAL PROJECTED EXPENSES	4,889,659	4,656,944	4,647,544	4,688,144	POTENTIAL VARIABLES
NET INCREASE/(DECREASE) IN FUND BALANCE	(460,255)	(409,265)	(71,615)	(355,350)	Projected ADA could be up     or down for estimates     COLA could be higher or lower
BEGINNING BALANCE AUDIT ADJUSTMENTS	1,075,048 0	614,793 0	205,528 0	133,913 0	Special education billback could vary from current annual estimate
PROJECTED ENDING BALANCE	614,793 0	205,528 0	133,913 0	(221,437) 0	Workers' Compensation premiums     are likely to increase     Employee health insurance premiums
Less: Less: Unrealized Gains of Investments and Cash in County Treasury	,	0	0	0	may increase beyond current cap > Unpredictable increases in gas and electric bills
PROJECTED UNRESTRICTED RESERVES	614,793	205,528	133,913	(221,437)	> California economy in a state of uncertainty
TOTAL RESERVES AS PERCENT OF OUTGO	12.57%	4.41%	2.88%	-4.72%	
REQUIRED RESERVE 4.00%	224,643	212,293	211,917	213,541	
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17	375,000	378,000	81,000	84,000	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	765,149	371,235	2,996	(350,979)	

<sup>\* \$300,000</sup> fromFund 17 is transferred in year 13/14 to balance the GF

First Interim adjustments Included in Original Budget MYP

 $<sup>^{\</sup>star\star}$  Includes \$90,000 in Tier III Cat Flexibility that was previously allocated to site budgets.

### Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

5% Board Reserve Version

**Budget Model Assumptions** 

### 2011-2012 First Interim Budget Unrestricted

AS BASELINE DATA

29-Nov-11

	11.7.11.11.11.11.11.11.11.11.11.11.11.11			A.			-
INCOME			2011-2012 1st Int Budget	2012-2013 Projection	2013-2014 <u>Projection</u>	2014-2015 Projection	2011-2012 Income COLA for 11-12 is 2.24%
8000 Revenue Limit Sources			3,505,581	3,505,581	3,505,581	3,505,581	Unfunded added to RL Deficit
8100-8200 Federal Revenues			44,490	44,490	44,490	44,490	
8300-8500 Other State Revenues			711,787	711,787	711,787	711,787	
8600-8700 Other Local Revenues			237,546	237,546	237,546	237,546	
REVENUE BEFORE ADJUSTMENTS Adjustments to Income	2044 2042		4,499,404	4,499,404	4,499,404	4,499,404	
Mandated Cost Reimbursement	2011-2012		-				
AB114 Trigger language Mid-year u	pdated by BC	OE	-				
Adjustments to Income	2012-2013						2012-2013
Expand MAA Billing Program COLA Adjustment	R. Limit COLA	7,293.36 0.00%		0	0	o	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	ADA } Loss-ADA	326.00 15.00		(87,789)	(87,789)	(87,789)	Projected decline in ADA
Transfer In from Fund 17 To Balanc NSS High School lost tier of fundin Loss of MAA Revenue Reduce Transfer In from Fund 14 fo	g 11-12 Enr 1			(114,519) (38,315) (11,101)	(114,519) (38,315) (11,101)	(114,519) (38,315) (11,101)	
Adjustments to Income	2013-2014						2013-2014
Expand MAA Billing Program COLA Adjustment	R. Limit COLA	7,477.36 2.80%			52,250	52,250	Income COLA for 13-14 is 2.80%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	4.00			(24,001)	(24,001)	Projected decline in ADA
* Transfer in from Fund 17 to balance	GF.				195,000		
Adjustments to Income	2014-2015						2014-2015
Expand MAA Billing Program COLA Adjustment	R. Limit COLA	7,694.20 3.00%				56,865	Income 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			-	-	
Hot module Hedessary Official College							
TOTAL PROJECTED REVENUE			4,499,404	4,247,680	4,470,929	4,332,794	
EXPENSES			4 045 404				
1000 - Certificated Salaries 2000 - Classified Salaries			1,815,194 717,976	1,815,194 717,976	1,815,194 717,976	1,815,194 717,976	
3000 - Benefits 4000-6000 Books, Supplies, Etc.			964,162	964,162	964,162	964,162	
4000-6000 Books, Supplies, Etc. 7100-7200 Other Outgo		ļ	932,917 11,550	932,917 11,550	932,917 11,550	932,917 11,550	
7300-7399 Indirect/Direct Support Costs			(68,339)	(68,339)	(68,339)	(68,339)	
Sub-total Expenses 7600-8900 Transfers In/Out		İ	4,373,460 (22,651)	4,373,460 (22,651)	4,373,460 (22,651)	4,373,460 (22,651)	
8980-8999 Contributions			538,850	538,850	538,850	538,850	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS			4,889,659	4,889,659	4,889,659	4,889,659	
Adjustments to Expenses	2011-2012	<u> </u>					
Monitor Enrollment & Daily Attendance	so so		-	-	-		2011-2012 Expenses

Adjustments to Budget Can Be Made Right Away Manage Cash Flow	-	-	-	}	
Adjustments to Expenses 2012-2013		_	-		2012-2013
Increase in Worker's Compensation Rate	_	•	-		Expenses
Increase in Unemployment Insurance Rate	_				
Step/Column for Certificated Step/Column for Classified		32,000	32,000	32,000	
Step/Column for Classified Step/Column for Admin/Confidential	-	4,600 4,000	4,600 4,000	4,600 4,000	
Retiree benefit savings 2 retirees end coverage		(25,000)			
** Reduction to Exp for Tier III Site Flexibility		(90,000)			
Reduction to 4000 - 5000 MAA		(38,315)	(38,315)	(38,315)	
Reductions due to ADA loss and NSS Tier 1.5 FTE		(90,000)		(90,000)	
Reduction in exp. to 4000–5000's Pump&Bark Grant labor		(30,000)	(30,000)	(30,000)	
Adjustments to Expenses 2013-2014	1		-		2013-2014
Increase in Worker's Compensation Rate					<u>Expenses</u>
Increase in Unemployment Insurance Rate Step/Column for Certificated			32,000	32,000	
Step/Column for Classified			4,600	4,600	
Step/Column for Admin/Confidential	-	-	4,000	4,000	
Retiree benefit savings or Increase			-		
Adjustments to Expenses 2014-2015			_		2014-2015
Increase in Worker's Compensation Rate					Expenses
Increase in Unemployment Insurance Rate	}				
Step/Column for Certificated Step/Column for Classified				32,000	
Step/Column for Admin/Confidential	l <u>-</u> i	-		4,600 4,000	
Retiree benefit savings or Increase			-	1,000	
TOTAL PROJECTED EXPENSES	4,889,659	4,656,944	4,697,544	4,738,144	POTENTIAL
NET INCREASE/(DECREASE)	(390,255)	(409,265)	(226,615)	(405,350)	<ul> <li>Projected or down</li> </ul>
IN FUND BALANCE					> COLA cou
BEGINNING BALANCE AUDIT ADJUSTMENTS	1,075,048	684,793 0	275,528 0	48,913 0	> Special ed
ADDIT ADOUGHNEETTO	١	۰ľ	υ	U	> Workers'
PROJECTED ENDING BALANCE	684,793	275,528	48,913	(356,437)	are likel
Less:	0	0	0	0	> Employee
Less: Unrealized Gains of Investments		0	0	0 :	may inc > Unpredict
and Cash in County Treasury		Ĭ	ĭ		electric
PROJECTED UNRESTRICTED RESERVES	684,793	275,528	48,913	(356,437)	> California
TOTAL RESERVES AS PERCENT OF OUTGO	14.00%	5.92%	1.04%	-7.52%	
REQUIRED RESERVE 5.00%	280,804	265,367	. 267,397	269,427	
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17	375,000	378,000	186,000	189,000	•
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	778,988	388,161	(32,484)	(436,864)	

### 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

First Interim adjustments Included in Original Budget MYP

<sup>\* \$195,000</sup> fromFund 17 is transferred in year 13/14 to balance the GF

<sup>\*\*</sup> Includes \$90,000 in Tier III Cat Flexibility that was previously allocated to site budgets.

### Biggs Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

### 2011-12 First Interim Budget

AS BASELINE DATA

29-Nov-11

**Budget Model Assumptions** 

							-
			2011-2012 1st lot Budget	2012-2013 Projection	2013-2014 <u>Projection</u>	2014-2015 <u>Projection</u>	2011-2012 Income COLA for 11-12 2.24% Unfunded
INCOME 8000 Revenue Limit Sources			-				
8100-8200 Federal Revenues		٠	293,726	293,726	293,726	293,726	
8300-8500 Other State Revenues			381,664	381,664	381,664	381,664	
8600-8700 Other Local Revenues			2,672	2,672	2,672	2,672	
REVENUE BEFORE ADJUSTMENTS			678,062	678,062	678,062	678,062	
Adjustments to Income EIA funding increase	2011-2012		6,000	6,000	6,000	6,000	
Adjustments to Income	2012-2013					:	2012-2013 COLA for 12-13 is 3.10%
COLA Adjustment	R. Limit COLA	7,293.36 0.00%					
Declining Enrollment Adjustment for Revenue Limit ADA only; does	ADA Loss-ADA	326.00 15.00		<u>-</u>			44 - 4 2
not include Necessary Small School Adjust Local Revenue received in Ed Jobs Revenue	10/11			(2,672) (31,000)	(2,672) (31,000)		
Adjustments to Income	2013-2014						2013-2014 COLA for 13-14 is 2.80%
COLA Adjustment	R. Limit COLA ADA	7,477.36 2.80% 326.00					GOLA 101 13-14 13 2.00 /B
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School Increased Contribution from G-Fui	Loss-ADA	4.00			-		•
Adjustments to Income	2014-2015					·	<u>2014-2015</u>
COLA Adjustment	R. Limit	7,694.20	,				COLA for 14-15 is 3.90%
GOLA Adjustment	COLA	3.00%					
Declining Enrollment Adjustment	ADA Loss-ADA	319.00 0.00			-		
for Revenue Limit ADA only; does not include Necessary Small School Increased Contribution from G-Fun	id					-	
TOTAL PROJECTED REVENUE			684,062	650,390	650,390	650,390	
EXPENSES 1000 - Certificated Salaries			270,291	270,291	270,291	270,291	
2000 - Classified Salaries			320,500	320,500	320,500	320,500	
3000 - Benefits 4000-6000 Books, Supplies, Etc.			188,951 180,710	188,951 180,710	188,951 180,710	188,951 180,710	
7100-7200 Other Outgo			241,558	241,558	241,558	241,558	
7300-7399 Indirect/Direct Support Costs			57,265 1,259,276	57,265 1,259,276	57,265 1,259,276	57,265 1,259,276	
Sub-total Expenses 7600-8900 Transfers In/Out		•	1,408,216	- 1,438,410	1,200,210	1,500,210	
8980-8999 Contributions			(538,850)	(538,850)	(538,850)	(538,850)	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS			720,426	720,426	720,426	720,426	

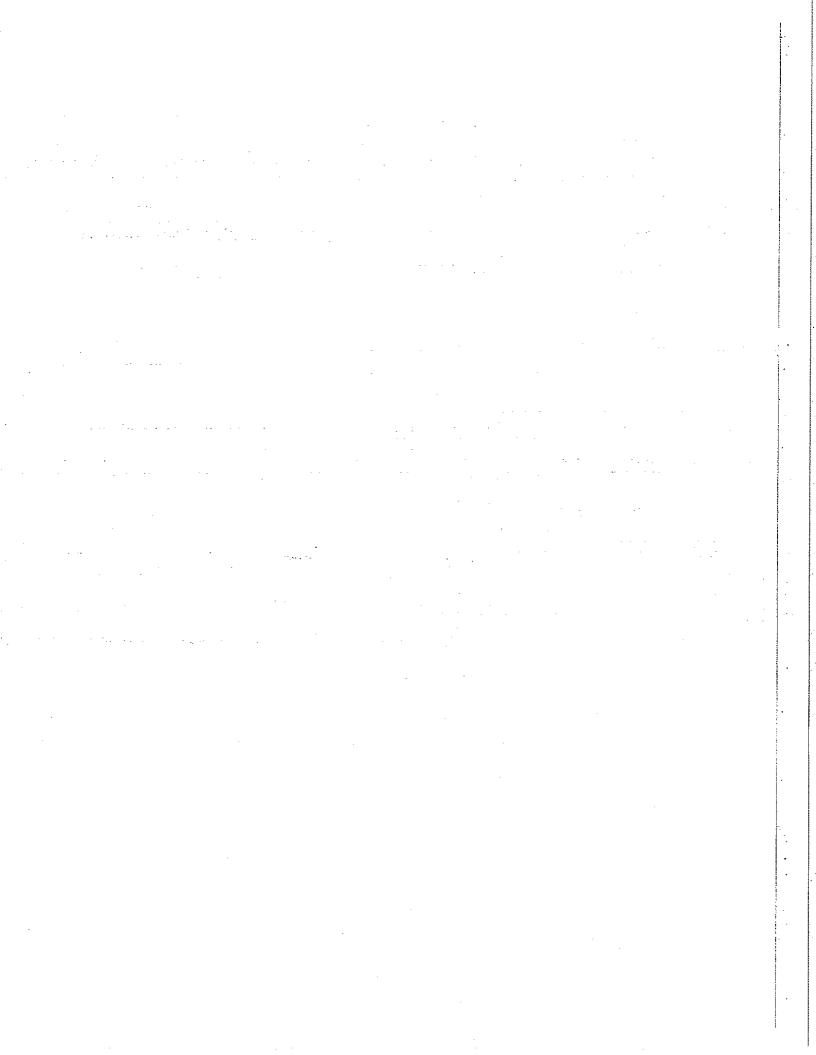
Adjustments to Expanses Adjustments to Expanses Adjustments to Expanses Increase in Worker's Compensation Rate SeptColumn for Certificate SeptColumn for Cer			1		I	I	1		
Monitor Enrollment I. Solly Attendance so Adjustments to Budget Can Be Made Right Away Manage Cash Flow Morer's Compensation Rate Step Column for Cortification Step Column for C	A.15.								
Adjustments to Budget Can Be Made Right Away Manage Cash Flow  Adjustments 15 Expanses  Norses in Worker Compensation Rate StepoCount for Separations in 4099-5000 to Salamore budget Adjust separations in 4099-5000 to Salamore budget Adjust separations in 4090-5000 to Salamore budget Adjust separations in 4090-5000 to Separations in 6000-5000 to Separations in 6000				·			1		
Adjustments to Expenses Increase in Worker's Compensation Rate SupColumn for Certification Adjustments (5 expenditures in 4000-5001s hain-relabidge Adjustment (6) expenditures in 4000-5001s hain-relabidge Adjustment (7 expenditures in 4000-5001s for SESS ind Ed. John Resitue synemase in Worker's Compensation Rate SupColumn for Certificated SispColumn for Admin/Confedential Retires benefit sovings Adjustments to expenditures 4000's -5000's  **CONTINUE STATE OF COMPANIES** **				-			<u>Expenses</u>		
Increase in Worker's Compensation Rate   Supplication for Certificate   Supplication for Ce		iade Rigiil Away		-	-				
Increase in Worker's Compensation Rate	Adjustments to Expenses	2012-2013	_				2012-2013		
Step:/Column for Classified   400%   3,400		ion Rate		-					
Adjustments to Expenses  2013-2014  Increase in Worker's Compensation Rate Step/Column for Certificated Adjustments to expenditures 4000's - 5000's Step/Column for Certificated Adjustments to Expenses 2013-2014  Increase in Worker's Compensation Rate Step/Column for Certificated Adjustments to expenditures 4000's - 5000's  Adjustments to expenses  Increase in Worker's Compensation Rate Step/Column for Admin/Confidential Retirue benefit savings Adjustments to expenditures 4000's - 5000's  NEVIT INCREASE/(DECREASE) NEVID BALANCE  (42,366)  (42,366)  (42,366)  (53,000)  (30,000)  (30,000)  (30,000)  (30,000)  (30,000)  (30,000)  (42,2015  (42,2015  (42,2015  (42,2015  (42,366)  (50,300)  (50,000)  (5			-						
Adjustment to expenditures in 4009-5000 for Textbooks/freining		an all and the second state of the second section and the second section second section section second section second section	-		1 '				
Section   Separation   Separa			6,003						
Adjustments to Expenses   2013-2014		The programme of the natural	rifig"	(55,005)	(55,000)	(55,000)			
Increase in Worker's Compensation Rate   Step/Column for Catefided   3,400	Reduce expenses in 4000-5000	for Textbooks/Training	- 0.4kg - 0.4kg	(30,000)	(30,000)	(30,000)			
Increase in Worker's Compensation Rate   Selp/Column for Celtificated   Selp/Column for Celtificated   Selp/Column for Adjustments to expenditures 4000's - 5000's	Adjustments to Expenses	2013-2014	**	. •					
Step/Column for Certificated   Step/Column for Admin/Confidential   Advisumments to expenditures 4000's - 5000's									
Step/Column for Chimin/Confidential Adjustments to expenditures 4000's - 5000's   Adjustments to expenditures 4000's - 5000's		on Rate				6 000	Expenses		
Step/Column for Admin/Confidential Adjustments to expenditures 4000's - 5000's									
Adjustments to expenditures 4000's - 5000's  Adjustments to Expenses  2014-2015  Increase in Worker's Compensation Rate Step/Column for Carificated Carificated Carificated Carificated Carificate		tial				3,400			
Increase in Worker's Compensation Rate Step/Column for Classified Step/Colu					-				
Increase in Worker's Compensation Rate   Step/Column for Criticicated   Step/Column for Classified   3,400   3,400   Step/Column for Classified	Adjustments to Expenses	2014-2015							
Step/Column for Certificated	to the second se		]						
Step/Column for Classified   Step/Column for Admin/Confidential   Retired benefit savings   Adjustments to expenditures 4000's -5000's		on Hate			_	6 000	Expenses		
Step/Column for Admin/Confidential Retires benefit savings   Adjustments to expanditures 4000's -5000's				!	_				
Adjustments to expenditures 4000's -5000's	Step/Column for Admin/Confiden	ial			-				
				***					
NET INCREASE/(DECREASE)	Adjustments to expenditures 40	uu·s -5000's				•			
NET INCREASE/(DECREASE)	• •								
NET INCREASE/(DECREASE)	•						1.50		
NET INCREASE/(DECREASE)				<b>^-</b>		040.00-		(4 B) 1 B) = 0	
NET INCREASE/(DECREASE) N FUND BALANCE (42,366) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL PROJECTED EXPENSES		726,428	650,390	650,390	650,390			
SEGINNING BALANCE AUDIT ADJUSTMENTS  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NET INCREASE/(DECREASE)		[ ]			-			
BEGINNING BALANCE AUDIT ADJUSTMENTS  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	N FUND BALANCE		(42,366)	.0	0	. 0			
AUDIT ADJUSTMENTS  0 0 0 0 0 0   Semployee health insurance premiums are likely to increase in gest and licenses.  PROJECTED ENDING BALANCE  1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	DECIMANNO DAL ANOT		40.000		. ,				
PROJECTED ENDING BALANCE  Less:  0 0 0 0 0 may increase  Less: Unrealized Gains of Investments  and Cash in County Treasury  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
PROJECTED ENDING BALANCE  Less;  0 0 0 0 0 may increase beyond current cap  Less: Unrealized Gains of Investments and Cash in County Treasury  0 0 0 0  PROJECTED RESTRICTED ENDING BALANCE  0 0 0 0 0  California economy in a state of uncounty of the state of uncounty of u	TO THE OWNER OF THE OWNER OF THE OWNER	•	_   ·		,	· . "			CHIMING.
Less: Unrealized Gains of Investments and Cash in County Treasury  0 0 0 electric bills  PROJECTED RESTRICTED ENDING BALANCE  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			I. ' F	-	_	_	> Employee	ealth insurance	
and Cash in County Treasury  0 0 0 0 0 0 PROJECTED RESTRICTED ENDING BALANCE  0 0 0 0 0 0 California economy in a state of unce			[ 0]	0	0	0			
PROJECTED RESTRICTED ENDING BALANCE  0 0 0 0 0 > California economy in a state of uno				· n		. A			gas and
		LANCE	0		0				te of unce
		v = 0	*						
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liggs Unified School District	011 -2012 Projected Cash Flows

Update811/729/1/07				•		id										
						Act	Actual						Mortal III		-	
Actual	July	August	September	September October	November	<b>December</b>	January	February	March	April	May	June	07/070	Total	2011-12	
BEGINNING CASH	Para 37 GH BB	1,152,182	870,320	1,088,340	819,866	482,046	1,020,967	1,519,065	1,406,886	946,258	1,301,825	976,010	, , ,		Budget	Variance Cheek
RECEIPTS																
Revenue Limit Sources	-						•									
State Aid - Current Year	0	0	445,533	0	0	0	807,913	7,619	0	65,660	20,674	0	445,533	1,347,399	1,855,228	(507,829)
State Aid - PY rec's in July	139,909	136,403	79,160		0	0	0	0	0	0	0	0	355,472	355,472	٥	
Prior Year Corrections	(80,758)	(78,734)	(45,693)	0	0	0	0	o	0	0	0	٥	(205,185)	(205,185)	٥	
Property Taxes	0	0	0	117,877	4,952	864,608	11,554	1,765	0	565,812	5,735	79,796	117,877	1,652,098	1,652;098	0
In Lieu Toxes	0	(1,533)	(1,457)	(17.6)	(126)	(176)	(971)	(176)	(176)	(126)	(971)	(1,592)	(3,961)	(12,350)	(12,350)	0
Federal Sources	16,478	25,667		0	35,056	35,056	35,056	35,056	15,592	7,796	8,117	22,320	98'638	292,989	338,216	(45,227)
Other State Sources	49,974	(374)	38,440	66,884	54,646	54,646	109,293	54,646	0	109,293	54,646	54,646	154,923	646,740	607,181	39,559
Other State inc w/ Appr CV	0	0	43,337	0	0	0	٥	163,030	7,421	10,269	28,034	4,722	43,337	256,812	374,781	(117,969)
Other State inc w/ Appr PV	53,250	51,917	30,129		0	0	0	0	0	0	0	0	135,296	135,296	0	
Class Size Reduction	0	54,193	29,453	0	0	0	0	36,62B	٥	0	O	0	83,646	120,274	122,094	(1,820)
Other Local Sources	302	772,16	3,302	9,474	3,910	0	23,225	32,325	8,494	47,544	8,308	4,557	104,355	232,718	232,718	0
Other Sources	0	o	0	٥			<u> </u>		-				0	٥	Ο.	0
Transfers In	0	0	0	0			•				0	30,151	0	30,151	30,151	٥
Notes	0	0	0	O		•							0	0		
TOTAL RECEIPTS	179,155	278,816	678,997	193,263	97,593	953,340	986,071	330,098	30,536	805,403	124,543	194,600		4,852,414	5,200,117	(633,286)
									-							
DISBURSEMENTS																
Salaries & Benefits	321,888	376,550	364,301	354,236	368,980	350,826	362,328	329,892	365,190	350,524	356,173	376,188	1,416,974	4,277,075	4,277,075	0
Operating Expenditures	75,513	184,128	98,388	107,501	66,433	66,290	125,644	112,385	128,974	99,312	94,186	196,908	205,888	1,355,661	1,355,661	<del></del>
2009-10 Notes											•	•	0 0	0	>	)
TOTAL DISBUBSEMENTS	397 400	560.678	462 689	461737	435 413	417 116	487 973	442 277	494 164	449 836	450 358	573 096		5 632 736	5 632 736	0
		2 (2)	201							224						
NET MONTHLY CHANGE	(218,246)	(281,862)	216,308	(268,473)	(337,820)	536,224	498,098	(112,180)	(463,628)	355,567	(325,815)	(378,496)				
NET ENDING CASH	1,152,182	870,320	870,320 1,086,628	819,866	482,046	1,018,270 1,519,065		1,406,886	943,258	1,301,825	976,010	597.614				
							٠	٠,								
:		3	0.00	202 077	200 000	4,5		000,000		-70 300	700.450	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				

Transfer Cock (Gonesia Bing)	783 732	501 R70	71R 178	449 705	11 886	64R 110	1 146 208	1034028	570.400	925 967	600 152	221,656	
(man I in rawa) from a la inchail	30.00	2	0 24'01'	2001		2		2001.001	20.7	10.110	101/000	no of the second	
Fund 17 (3527)	368,450	368,450	368,450	370,161	370,161	370,161	372,858	372,858	372,858	375,858	375,858	375,858	
Variance	0	0	0	0	0	0	Ö	0	0	0	0	0	
Total Cash (General and Fund 17)	1,152,181	870,320	1,086,628	819,866	482,046	1,013,270	1,519,065	1,406,886	943,258	1,301,825	976,010	597,514	

Prepared by Adrian Barron and Pam Ragan 12/9/2011



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## BIGGS UNIFIED SCHOOL DISTRICT

### Income Statement

12/09/2011

### GENERAL FUND

Fiscal Year 2012 to date
Objects from Standard Account Code Structur
Budget Version: 11

			Unrestricted	cted		1		Restricted	eq		1
Objec	Object Description	Budget	Actual Enc	Encumbrance	Balance	%	Budget	Actual Encu	Encumbrance	Balance	%
Begin	Beginning Balance										n
1626	BEGINNING BALANCE	1.075.048.00	1.075.047.32	00.00	89.0	.001	42.366.00	42,366.42	00.00	-0.42 100,	.00
	Total 9000	1,075,048.00	1,075,047.32	0.00	89.0	100.	42,366.00	42,366.42	0.00	-0.42	100.
I	Total Beginning Balance	1,075,048.00	1,075,047.32	0.00	89.0		42,366.00	42,366.42	0.00	-0.42	
Revenue	ıue					÷					
8011	STATE AID - CURRENT YEAR	1,855,228.00	495,895.00	00.0	1.359,333.00	27.	0.00	0.00	0.00	0.00	Ċ
8019	STATE AID - PRIOR YEARS	00.0	4.00	0.00	-4.00	.0	00.00	0.00	00.00	0.00	0.
8021	HOME OWNERS EXEMPTIONS	31.822.00	5.084.68	0.00	26,737.32	.91	00.00	0.00	0.00	0.00	0.
8029	IN-LIEU TAXES	1,920.00	0.00	0.00	1,920.00	0	00.00	0.00	00.00	0.00	0.
8041	SECURED ROLL TAXES	1,935,681.00	0.00	0.00	1.935,681.00	0	00.00	00.00	00'0	0.00	Ö
8042	UNSECURED ROLL TAXES	112,692.00	116.994.25	0.00	-4,302.25	104.	0.00	0.00	0.00	0.00	0.
8043	PRIOR YEAR TAXES	4,341.00	882.36	0.00	3,458.64	20	0.00	0.00	0.00	0.00	Ö
8044	SUPPLEMENTAL TAXES	3.527.00	0.00	00.00	3,527.00	0.	0.00	0.00	0.00	0.00	Ö.
8()45	E.R.A.F.	-437,885.00	0.00	0.00	-437,885.00	0.	0.00	0.00	00.00	00.00	0
8092	REV LMT PERS REDUCTION	10,605.00	0.00	0.00	10,605.00	0.	0.00	00'0	0.00	0.00	Ö
8096	TRSFRS TO CHRITRS IN LIEU T	-12,350.00	-3,810.00	0.00	-8,540.00	31.	00.0	0.00	0.00	00.00	0
8000	REVENUE LIMIT SOURCES	3,505,581.00	615,050.29	0.00	2,890,530.71		0.00	0.00	0.00	0.00	
8181	SPEC ED ENTITLEMENT PER L	0.00	0.00	0.00	0.00	0	67,409.00	0.00	0.00	67.409.00	0.
0018	FEDERAL REVENUE	0.00	0.00	0.00	0.00		67,409.00	0.00	0.00	67,409.00	
8260	FOREST RES PUND SCHOOL D	2.155.00	0.00	00.00	2,155.00	0.	00.00	0.00	0.00	00.00	Ö
8287	PASSTHRU FEDERAL REVENU	00'0	0.00	00'0	0.00	Ö.	0.00	-1.880.85	0.00	1.880.85	Ö
8290	OTHER FEDERAL REVENUE	42.335.00	0.00	00'0	42,335.00	0	226,317.00	64,639,16	0.00	161.677.84	29.
8200	FEDERAL REVENUE	44,490.00	0.00	0.00	44,490.00		226,317.00	62,758.31	0.00	163,558.69	
8311	OTHER STATE APPORTS-CURI	0.00	0.00	0.00	0.00	0.	364.176.00	83.994.00	0.00	280.182.00	23.
8434	CLASS SIZE REDUCTION K-3	122.094.00	24.353.00	0.00	97.741.00	20.	00.00	0.00	0.00	00.0	ö
8300	OTHR STATE APPORTS	122,094,00	24,353.00	0.00	97,741.00		364,176.00	83,994.00	0.00	280,182.00	
8550	MANDATED COST REIMBURS	12.220.00	12,220.21	00.00	-0.21	100	0.00	0.00	0.00	00.0	Ö.
8560	STATE LOTTERY REVENUE	40,456.00	-10,175.57	0.00	50,631.57	-25.	9.257.00	1.067.68	00'0	8.189.32	5.

12/09/2011 14:45:47

Current Date:

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Through Budget Period:

Income Statement (Restricted and Unrestricted) with Budget to Actual

Report: Income\_Stmnt

User: Pam Ragan

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BIGGS UNIFIED SCHOOL DISTRICT Income Statement

GENERAL FUND

2/09/201

Fiscal Year 2012 to date Objects from Standard Account Code Structur Budget Version: 11

			Ilnrestri	stricted				Restricted	cfed		
Objec	Object Description	Budget	Actual Enc	Encumbrance	Balance	%	Budget	Actual En	Encumbrance	Balance	o O
8590	ALL OTHER STATE REVENUE	537.017.00	128,152.00	0.00	408,865.00	24.	8,231.00	6.210.00	0.00	2.021.00	75.
8500	OTHER STATE REVENUE	589,693.00	130,196.64	0.00	459,496.36		17,488.00	7,277.68	00.0	10,210.32	
8650	LEASES & RENTALS	20,400.00	8,609.00	00.0	11.791.00	.42,	0.00	0.00	0.00	0.00	0.
8660	INTEREST	25,000.00	6,315.87	00.0	18,684.13	.25	0.00	00'0	00:00	0.00	Ċ
6698	ALL OTHER LOCAL REV EC 41	184.646.00	6,281.27	00.0	178.364.73	, 3,	2.672.00	2.672.67	0.00	-0.67	100.
8600	OTHER LOCAL REVENUES	230,046.00	21,206.14	0.00	208,839.86		2,672.00	2,672.67	00.0	-0.67	
8782	TRANSFER FROM COE	7.500.00	00.00	0.00	7.500.00	0	00.0	0.00	0.00	0.00	Ċ.
8700	TUITION & OTHER TRANSFI	7,500.00	0.00	0.00	7,500.00		0.00	00.0	0.00	0.00	
	Total 8000	4,499,404.00	790,806.07	0.00	3,708,597.93	<u></u>	678,062.00	156,702.66	0.00	521,359.34	23.
1	Total Revenue	4,499,404.00	790,806.07	0.00	3,708,597.93		678,062.00	156,702.66	0.00	521,359,34	
Trans	Transfers In/Contrib										
8915	DEF M FR GEN SPEC RES/BLD:	0.00	0.00	0.00	0.00	0	0.00	0.00	00.00	00:00	Ö
8919	OTHER INTERFUND TRAN IN	22.651.00	0.00	0.00	22,651.00	0	0.00	0.00	0.00	00.00	0
8980	CONTRIB FR UNRES REVENUI	-538,850.00	0.00	0.00	-538.850.00	0	538.850.00	0.00	0.00	538.850.00	O.
8900	INTERFUND TRANSFERS	-516,199.00	0.00	0.00	-516,199.00		538,850.00	0.00	0.00	538,850.00	
;	Total 8000	-516,199.00	0.00	0.00	-516,199.00	0	538,850.00	0.00	0.00	538,850.00	0.
1	Total Transfers In/Contrib	-516,199.00	0.00	0.00	-516,199.00		538,850.00	0.00	0.00	538,850.00	
Trans	Transfers Out										
7615	INTERFUND TR: TO DEF MAIN	0.00	0.00	00.00	0.00	0.	0.00	00.00	0.00	0.00	Ċ.
7616	INTERFUND TRIGEN TO CAFE	0.00	0.00	0.00	0.00	0.	0.00	00.00	0.00	00'0	C
	Total 7000	0.00	0.00	0.00	0.00	0.	0.00	0.00	0.00	0.00	0.
•	Total Transfers Out	0.00	0.00	0.00	00.0		00.00	0.00	0.00	0.00	
Expe	Expenditures										
1100	TEACHERS	1,568.805.40	615,329.94	0.00	953.475.46	39.	256,791,14	102.870.96	0.00	153.920.18	<del>.</del> 0
1200	PUPIL SUPPORT	45.339.00	18.495.68	00.00	26.843.32	· 1 +	00.00	0.00	0.00	00'0	Ξ.
1300	SUPERS & ADMINS	201.049.73	88.078.97	00.00	112,970.76	44.	13.500.00	5,918,54	0.00	7,581,46	<del>-</del> 1
	Total 1000	1,815,194,13	721,904.59	0.00	1,093,289.54	40.	270,291.14	108,789.50	0.00	161,501,64	<del>-</del>
2100	INSTRUCTIONAL AIDES	9.571.00	3,231,13	0.00	6.339.87	34.	201.881.26	84.383.03	0.00	117,498,23	<del></del>
Report:	Report: Income_Stmnt User:	Pam Ragan		Through E	Through Budget Period:	12			Current Date:	12/09/2011	_
Income	Income Statement (Restricted and Unrestricted) with Budget to Actual	with Budget to Actual		a	Page: 2				Time	14.46.47	2

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### **BIGGS UNIFIED SCHOOL DISTRICT**

### Income Statement

### GENERAL FUND

12/09/2011

Fiscal Year 2012 to date
Objects from Standard Account Code Structure
Budget Version: 11

35. 36. 7 102 Ċ. 39 С 35 39. 39. 37 66 è, 12/09/2011 -316.14 118,001.60 10,893.73 0.00 0.00 500.00 203.79 375.86 0.00 0.00 0.00 37,714,69 Balance 93,909.44 12.398.19 3,088.28 4.863.26 2.759.09 3.119.32 2.767.60 27.262.35 16.980.12 2.780.29 3.588.99 3,829.16 73.643.61 23.458.86 16.289.22 Current Date: 0.000.000.00 0.00 0.00 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 0.00 0.00 0.00 0.00 0.00 Restricted 0.00 0.00 0.00 41.35 0.00 0.00 0.00 8.073.19 ,907.35 2,800.15 31,498,14 21.180.68 94,810.27 8.846.15 1.662.22 1,751,35 2,458.28 1.560.85 70,949.50 4.648.14 27.483.31 40,943.39 1.264.40 26,590.82 8,467.80 1.698.88 1,681.93 500.00 245,14 Budget 0.00 0.00 88,951.10 14.332.00 65.198.00 24.300.00 35,704.00 0.00 0.00 0.00 4.319.94 31.874.00 0.00 6,287.44 4.032.00 320,500.26 20,865.99 25,135.37 28.642.34 4.531.64 5,496.34 114,587.00 35,157.74 15.335.54 7.663.41 4,770.2 o. Ö. 36. 36. 38 39. 96. 9 9 96 44 39. 4 42, % 7 71.90 347.02 95.799.38 8.747.59 14,217.77 Balance 123,506.70 500.00 48,196.57 15,585.63 34,792,74 73,058.15 44,464.17 18,451.63 7,053.84 25,354.49 9,545.41 71,547.77 41,889.40 209.41 2,357.95 585,445.51 9.575,74 95.06 42.245.74 92,019.43 89.078.71 70.833.31 Through Budget Period: 15.009.07 0.00 0.000.00 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 Actual Encumbrance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.0 0.00 00.0 Unrestricted -223.10 0.00 571.15 2,252.41 3,958.60 2.824.26 2,504.94 77,322.23 294,469.14 59,193.96 0.00 9,157.93 22,951.56 31,439.15 1,402.72 4,247.05 6,309.95 6,596.22 0,239.23 5.228.41 378,716.71 59.740.62 9,963.97 11.922.23 30,624.29 15.149:26 27,233.71 103,542.23 5,437.82 347.02 2,929.10 Budget 295.00 75.903.32 11,300.89 41,664.44 55,848.00 964,162.22 65.540.00 11.000.00 91,540.00 26,931,30 151,213.39 75,430.28 24,743.56 29,854.35 16,141.63 21,787.00 2.400.00 2.600.00 245.787.97 319.703.00 717,975.84 500.00 54.756.71 15.982.57 296.009.71 User: Pam Ragan NON-CAPITALIZED EQUIPME CLASSIFIED ADMINISTRATOF JNEMPLOY INS-CERTIFICATE WORKERS COMP-CLASSIFIED RETIREE BENEFITS-CERTIFIC. RETIREE BENEFITS-CLASSIFE PERS REDUCTION-CLASSIFIEI DASDI/MEDICARE CERTIFICA WORKERS COMP-CERTIFICAT PERS REDUCTION-CERTIFICA OTHER BENEFITS-CERTIFICA' UNEMPLOY INS-CLASSIFIED HEALTH INS-CERTIFICATED Total 4000 Fotal 2000 Fotal 3000 BOOKS OTHER THAN TEXT HEALTH INS-CLASSIFIED MATERIALS & SUPPLIES CLASSIFIED SUPPORT PERS-CERTIFICATED STRS-CERTIFICATED OTHER CLASSIFIED DASDI CLASSIFIED STRS-CLASSIFIED PERS-CLASSIFIED **TEXTBOOKS** Report: Income\_Stmnt Object Description CLERICAL 4100 4200 4300 4400 3502 3901 2200 2900 3202 3402 3602 3702 3802 2300 2400 3201 3302 3401 3501 3601 3701 3801 3301

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Page:

Income Statement (Restricted and Unrestricted) with Budget to Actual

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BIGGS UNIFIED SCHOOL DISTRICT

Income Statement

12/09/2011

GENERAL FUND

Fiscal Year 2012 to date
Objects from Standard Account Code Structuri
Budget Version: 11

			Unrestricted	cted	-			Lotointeod	τ.		
Objec	Object Description	Budget	Actual Encumbrance	ımbrance	Balance	9%	Budget	Actual Encu	Encumbrance	Balance	٥
5200	TRAVEL & CONFERENCES	14,570.00	3,808.08	0.00	10.761.92	26.	22.443.00	11.541.09	0.00	10 901 01	
5300	DUES & MEMBERSHIPS	8.500.00	6.955.00	0.00	1.545.00	<del>2</del> 2	300 00	140.00	0000		<u>-</u> ; 5
5450	OTHER INSURANCE	40.000.00	36.740.00	00.00	3,260.00	65	00.00	00.00	. 00.0		· ;
5500	UTILITIES & HOUSEKEEPING	175,500.00	55.293.29	0.00	120 206 71	رد .	00.0	00.0	0.00	0.00	c :
5600	RENTS, LEASES & REPAIRS	34.200.00	13,164.24	00.00	21.035.76	i ×	0.00	00.0	00.0	0.00	ာ :
5710	INTERPROG SERVICES	14,007.00	0.00	0.00	14.007.00	ö	-14.007.00	0.00	00.0	2.000.00	ei e
5800	OTHER SERVICES & OPER EXI	273.779.00	89.691.65	0.00	184.087.35	.33.	34,270.00	10.283.51	0.00		<u>ن</u> ز
5900	COMMUNICATIONS	20,000.00	5,611.54	0.00	14,388,46	.28.	0.00	00'0	0000		j c
	Total 5000	580,556.00	211,263.80	0.00	369,292.20	.36.	45,006.00	21,964.60	00.0		; <del>0</del>
0019	SITES & IMPROVEMENT OF SI	136,821.00	0.00	0.00	136.821.00	0	0.00	000	0.00		; <
6200	BUILDINGS & IMPROVE OF BL	3,500.00	00.00	0.00	3.500.00	.0	0.00	0.00	00.0	00.0	; c
9059	EQUIPMENT REPLACEMENT	20,500.00	20.447.83	0.00	52.17	100	0.00	00'0	00.0	00:0	<i>;</i> =
	Total 6000	160,821.00	20,447.83	0.00	140,373.17	13.	0.00	0.00	0.00	0000	; c
7142	TUTITION - TO COUNTY OFFIC	0.00	0.00	0.00	0.00	0	241,558,00	7.959.06	000	00:0	; <sub>`</sub>
7310	INTERPROGRAM SUPPORT	-57,265.00	0.00	0.00	-57,265.00	0.	57,265.00	0.00	00.0	57.265.00	÷ =
7350	INTERFUND SUPPORT	-11,074.00	0.00	0.00	-11.074.00	0	0.00	0.00	0.00	00.0	: c
7438	DEBT SERVICE - INTEREST	11.550.00	0.00	0.00	11,550.00	.0	0.00	0.00	0.00	00.0	; c
I	Total 7000	-56,789.00	0.00	0.00	-56,789.00	0.	298,823.00	7,959.06	0.00	290,863.94	· ~i
	Total Expenditures	4,373,460.19	1,704,124.30	0.00	2,669,335.89		1,259,275.50	431,063.75	0.00	828,211.75	1
Chang	Change in Fund Balance:	-390,255.19	-913,318.23				-42,363.50	-274,361.09			
Appro	Appropriated for Economic Uncertainty:	0.00			Restricted Balances:	nces:	0.00				

Change in Fund Balance:	-390,255.19	-913,318.23		-42,363.50	-274,361.09
Appropriated for Economic Uncertainty:	0.00		Restricted Balances:	0.00	
Inappropriated Balances:	684,792.81			2.50	-
Total Ending Fund Balance:	684,792.81	161,729,09		026	

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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	report was based upon and reviewed using the de (EC) sections 33129 and 42130)
Signed: Ceg_ Koe District Superintendent or Designee	Date: 12/13/11
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are hold of the school district. (Pursuant to EC Section 42131)	nereby filed by the governing board
Meeting Date: December 13, 2011	Signed: A
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing (Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal	I certify that based upon current projections this al year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, district may not meet its financial obligations for the current	I certify that based upon current projections this fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	I certify that based upon current projections this remainder of the current fiscal year or for the
Contact person for additional information on the interim report:	
Name: PAMELA RAGAN	Telephone: 530-868-1281 X 252
Title: FINANCIAL OFFICER	E-mail: prgan@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.

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

CRITE	ERIA AND STANDARDS (con	tinued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	
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 budget adoption.	х	
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.		Х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		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 budget adoption.	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 budget adoption 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.	х	·
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	

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

	LEMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	Х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
	•	Certificated? (Section S8A, Line 1b)		Х
.	* .	Classified? (Section S8B, Line 1b)		. X
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>		Х
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		:
	1	Certificated? (Section S8A, Line 3)	n/a	i.
		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	

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
АЗ	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?	x	
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,474,356.00	3,474,356.00	610,936.61	3,505,581.00	31,225.00	0.9%
2) Federal Revenue		8100-8299	44,556.00	44,556.00	0.00	44,490.00	(66.00)	-0.1%
3) Other State Revenue		8300-8599	796,835.00	796,835.00	128,902.64	711,787.00	(85,048.00)	-10.7%
4) Other Local Revenue		8600-8799	239,446.00	239,446.00	18,446.84	237,546.00	(1,900.00)	-0.8%
5) TOTAL, REVENUES			4,555,193.00	4,555,193.00	758,286.09	4,499,404.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,821,541.97	1,821,541.97	549,519.96	1,815,194.13	6,347.84	0.3%
2) Classified Salaries		2000-2999	727,211.21	727,211.21	236,913.37	717,975.84	9,235.37	1.3%
3) Employee Benefits	v	3000-3999	977,398.43	977,398.43	295,967.71	964,162.22	13,236.21	1.4%
4) Books and Supplies		4000-4999	221,304.00	221,304.00	65,936.81	191,540.00	29,764.00	13.4%
5) Services and Other Operating Expenditures		5000-5999	580,361.00	580,361.00	157,973.18	580,556.00	(195.00)	0.0%
6) Capital Outlay		6000-6999	3,500.00	3,500.00	20,447.83	160,821.00	(157,321.00);	-4494.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(66,526.00)	(66,526.00)	0.00	(68,339.00)	1,813.00	-2.7%
9) TOTAL, EXPENDITURES			4,276,340.61	4,276,340.61	1,326,758.86	4,373,460.19		Salini -
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		·	278,852.39	278,852.39	(568,472.77)	125,943.81		
). OTHER FINANCING SOURCES/USES						i		
Interfund Transfers    a) Transfers In		B900-8929 _	0.00	0.00	0.00	22,651.00	22,651.00	New
b) Transfers Out		7600-7629	196,569.00	196,569.00	0.00	0.00	196,569.00	100.0%
Other Sources/Uses     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	(575,832,00)	(575,832,00)	0.00	(538,850,00)	36,982,00	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(772,401.00)	(772,401.00)	0,00	(516,199.00)	4 - 3 5 6 6	65.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND								irin die
BALANCE (C + D4)	<del></del> ·		(493,548.61)	(493,548.61)	(568,472.77)	(390,255.19)		
F. FUND BALANCE, RESERVES					Service Table 2			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,075,048.00	1,075,048.00	Nev
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		1,075,048.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		1,075,048.00	grafe the control of	
2) Ending Balance, June 30 (E + F1e)			(493,548.61)	(493,548.61)		684,792.81		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00					periodo periodo por de
Stores			0.00	0.00		0.00		
		9712	0.00	0.00		0.00	december a few	
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00	Astro State	0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00	italia ( conducti) Con displacement	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		ŀ						
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(493,548.61)	(493,548,61)		684,792.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Di (E/B (F)
REVENUE LIMIT SOURCES					(-)			ريد
Principal Apportionment						İ		
State Aid - Current Year		8011	1,851,557.00	1,851,557.00	495,895.00	1,855,228.00	3,671.00	C
Charter Schools General Purpose Entitler	ment - 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	O
Tax Relief Subventions Homeowners' Exemptions								
Timber Yield Tax		8021	30,735.00	30,735.00	0.00	31,822.00	1,087.00	3
Other Subventions/In-Lieu Taxes		8022 8029	0.00	0.00	0.00	0.00	0.00	0
County & District Taxes		0029	1,788.00	1,788.00	0.00	1,920.00	132.00	7
Secured Roll Taxes		8041	1,936,566.00	1,936,566.00	0.00	1,935,681.00	(885,00)	О
Unsecured Roll Taxes		8042	113,616,00	113,616.00	116,994,25	112,692.00	(924,00)	-0
Prior Years' Taxes		8043	2,328.00	2,328.00	882.36	4,341.00	2,013.00	86
Supplemental Taxes		8044	6,301.00	6,301.00	0.00	3,527.00	(2,774.00)	-44
Education Revenue Augmentation Fund (ERAF)		8045	(467,218.00)	(467,218.00)	0.00	(437,885.00)	29,333.00	6.
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00				
Penalties and Interest from		0047	0.00	0.00	0.00	0.00	0.00	<u> </u>
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604) Royalties and Bonuses							• }	
Other In-Lieu Taxes		8081 8082	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-Revenue Limit		0002	0.00	0.00	0.00	0.00	0.00	0.
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0,
Subtotal, Revenue Limit Sources			3,475,673.00	3,475,673.00	613,775.61	3,507,326.00	31,653.00	0.
Revenue Limit Transfers								
Unrestricted Revenue Limit							ļ	
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0,0
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091		Thursday B		10 14 SE 40		ķ-û i
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	9001		0.00	0.00			
PERS Reduction Transfer	All Other	8091 8092	10,833.00	0,00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Prop	 serty Taxes	8096	(12,150,00)	10,833.00 (12,150.00)	0.00	10,605.00	(228,00)	-2.1
Property Taxes Transfers	iony raxes	8097	0.00	0,00	(2,839.00)	(12,350.00)	(200,00)	1.6
Revenue Limit Transfers - Prior Years		8099	0.00	0,00	0.00	0.00	0.00	0.0
OTAL, REVENUE LIMIT SOURCES		0000	3,474,356.00	3,474,356.00	0.00	0.00	0.00	0.0
DERAL REVENUE			. 5,474,556,66	3,474,536,00	610,936.61	3,505,581.00	31,225.00	0.9
aintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0,0
pecial Education Entitlement		8181	0.00	0.00	0.00	0.00		
pecial Education Discretionary Grants		8182	0.00	0.00	0.00	0,00		
hild Nutrition Programs		8220	0.00	0.00	0.00	0.00		
orest Reserve Funds		8260	2,221.00	2,221.00	0.00	2,155.00	(66.00)	-3.0
ood Control Funds fildlife Reserve Funds		8270	0.00	0.00	0.00	0.00	0,00	0.0
naine Reserve Funas EMA		8280	0.00	0.00	0.00	0.00	0.00	0.0
eragency Contracts Between LEAs		8281	0.00	0.00	0.00	0.00	0.00	0.0
	·c·	8285	0.00	0.00	0,00	0.00	0.00	0,0
ass-Through Revenues from Federal Source	3000-3299, 4000-	8287	0.00	0.00	0.00	0.00		
N D/IARA (inal. ADDA)	4139, 4201-4215		a de la caración de			icidecia e i en en en		
CLB/IASA (incl. ARRA) ornia Dept of Education	4610, 5510	8290			Mark Subsection			ward :

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						3. 4
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	42,335.00	42,335.00	0.00	42,335.00	0.00	0.
TOTAL, FEDERAL REVENUE			44,556.00	44,556.00	0.00	44,490.00	(66.00)	T
OTHER STATE REVENUE								
Other State Approximate								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319			and the same of th			
ROC/P Entitlement			16.3					
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319	196 F2 T 18 19 19 19		marijasi terik si			
Special Education Master Plan Current Year	6500	8311	The state of the s					
Prior Years	6500	8319	A CONTROL OF THE CONT		rādikā bilak	ározatrace ozemb	Annual Artist Control of the Control	2,112,47
Home-to-School Transportation	7230	8311	A STATE OF THE STA					
Economic Impact Aid	7090-7091	8311	And the second s			Control of the contro	Minister Communication Communi	olio en la
Spec. Ed. Transportation	7240	8311	Marketon Carbon St. 1971			Alay and the second of the sec		
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	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.4
Class Size Reduction, K-3		8434	117,810.00	117,810.00	24,353.00	122,094.00	4,284.00	3,
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	12,220.21	12,220.00	12,220.00	N
Lottery - Unrestricted and Instructional Materials	<b>:</b>	8560	59,512.00	59,512.00	(10,175.57)	40,456.00	(19,056.00)	-32.0
Tax Relief Subventions				signet to the second				
Restricted Levies - Other			SA Demand striple in resident to a more striple to the striple of			ammer agg		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
School Based Coordination Program	7250	8590			65 Hz 27 17 L			
Drug/Alcohol/Tobacco Funds	6650-6690	8590	Control of the contro					
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590		Digital State of the				
All Other State Revenue	All Other	8590	619,513.00	619,513.00	102,505.00	537,017.00	(82,496.00)	-13.3
OTAL, OTHER STATE REVENUE			796,835.00	796,835,00	128,902.64	711,787,00	(85,048.00);	-10.7
HER LOCAL REVENUE			Annual Control Nation (Control National Control National	e de la comp		Caras rakumban dikebanga	Spirit Control	
ther Local Revenue						Company of the compan		
ther Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0,00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00	Secretary of the control of the cont	
Prior Years' Taxes		8617	0.00	0,00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes			3555	200000000000000000000000000000000000000				
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			inggineralanderskender Kangungaren					
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

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 (E/B) (F)
Penalties and Interest from Delinquent No	n-Revenue							(19)
Limit Taxes		8629	0.00	0.00	0.00	0,00	ni njihajena ji ni nje	2000000
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	20,400.00	20,400.00	6,817.00	20,400.00	0.00	0.0
Interest		8660	30,000.00	30,000.00	6,315.87	25,000.00	(5,000.00)	-16.7
Net Increase (Decrease) in the Fair Value o	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		
Transportation Services	7230, 7240	8677		enger Medical control of the public of the p				
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
Alf Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%	) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Source	ces	8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	181,546.00	181,546.00	5,313.97	184,646.00	3,100.00	1.7
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0
Fransfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		e a factoria				
From County Offices	6500	8792						
From JPAs	6500	8793		FFFF 5A				
ROC/P Transfers	0500	0750						
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792		ale e a compando de la compando de La compando de la co				
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	Ali 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	239,446.00	18,446.84	237,546.00	(1,900.00)	-0.8
<del> </del>							- 1	

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)
CERTIFICATED SALARIES		1.4	(=)	(=)	(=)	\-/	
Certificated Teachers' Salaries	1100	1,583,805.99	1,583,805.99	464,160.69	1,568,805.40	15,000.59	0.9
Certificated Pupil Support Salaries	1200	36,686.25	36,686.25	14,021.76	45,339.00	(8,652.75)	-23.6
Certificated Supervisors' and Administrators' Salaries	1300	201,049.73	201,049.73	71,337.51	201,049.73	0.00	0.0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		1,821,541.97	1,821,541.97	549,519.96	1,815,194.13	6,347.84	0.3
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	6,952.50	6,952.50	2,443.44	9,571.00	(2,618.50)	-37.79
Classified Support Salaries	2200	239,726.13	239,726.13	83,635.03	245,787.97	(6,061.84)	-2.5
Classified Supervisors' and Administrators' Salaries	2300	26,931.30	26,931.30	9,554.83	26,931.30	0.00	0.0
Clerical, Technical and Office Salaries	2400	326,428.44	326,428.44	102,712.68	319,703.00	6,725.44	2.19
Other Classified Salaries	2900	127,172.84	127,172.84	38,567.39	115,982.57	11,190.27	8.8
TOTAL, CLASSIFIED SALARIES		727,211.21	727,211.21	236,913.37	717,975.84	9,235.37	1.39
EMPLOYEE BENEFITS			į				
STRS	3101-3102	150,508.16	150,508.16	45,174.90	151,508.39	(1,000.23)	-0.79
PERS	3201-3202	79,540.46	79,540.46	21,320.30	75,930.28	3,610.18	4.59
OASDI/Medicare/Alternative	3301-3302	78,550.11	78,550.11	23,010.83	79,500.27	(950.16)	-1.29
Health and Welfare Benefits	3401-3402	381,626.09	381,626,09	121,728.64	371,913.03	9,713.06	2.59
Unemployment insurance	3501-3502	40,909.50	40,909.50	12,099,01	41,155.24	(245.74)	-0.69
Workers' Compensation	3601-3602	57,448.08	57,448.08	17,715.91	57,806.07	(357.99)	-0.6%
OPEB, Allocated	3701-3702	177,635.00	177,635.00	50,368.08	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	6,591.03	6,591.03	4,093.12	5,784.84	806.19	12.29
Other Employee Benefits	3901-3902	4,590.00	4,590.00	456.92	2,929.10	1,660.90	36.29
TOTAL, EMPLOYEE BENEFITS		977,398.43	977,398.43	295,967.71	964,162.22	13,236.21	1.4%
OOKS AND SUPPLIES							-
Approved Textbooks and Core Curricula Materials	4100	15,000.00	15,000.00	2,824.26	12,400,00	2,600.00	17.3%
Books and Other Reference Materials	4200	0,00	. 0.00	2,457.04	2,600.00	(2,600.00)	Nev
Materials and Supplies	4300	190,584.00	190,584.00	58,403.10	165,540.00	25,044.00	13.1%
Noncapitalized Equipment	4400	15,720.00	15,720.00	2,252,41	11,000.00	4,720.00	30.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		221,304.00	221,304.00	65,936.81	191,540.00	29,764.00	13.49
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	22,075.00	22,075.00	2,446.55	14,570.00	7,505.00	34.0%
Dues and Memberships	5300	6,500.00	6,500.00	6,955.00	8,500.00	(2,000.00)	-30.8%
insurance	5400-5450	40,000.00	40,000.00	36,740.00	40,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	173,500.00	173,500,00	41,660.84	175,500.00	(2,000.00)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	33,100.00	33,100.00	9,625.63	34,200.00	(1,100,00)	-3.3%
Fransfers of Direct Costs	5710	14,007.00	14,007.00	0.00	14,007.00	0.00	0.0%
ransfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	271,179.00	271,179.00	58,003.77	273,779.00	(2,600.00)	-1.0%
Communications	5900	20,000.00	20,000.00	2,541.39	20,000.00	0.00	0.0%
FOTAL, SERVICES AND OTHER							
OPERATING EXPENDITURES		580,361.00	580,361.00	157,973.18	580,556.00	(195.00)	0.0%

Description Resou	Obj. irce Codes Cod		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY			\\		(=)	1=7	
Land	610	0.00	0.00	0.00	136,821.00	(136,821.00)	Ne
Land Improvements	617	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings	620			0.00	3,500.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	630	0 0.00	0.00	0.00	0.00	0.00	0.0
Equipment	640		- 1	0.00	0.00	0.00	0.09
Equipment Replacement	650			20,447.83	20,500.00	(20,500.00)	Nev
TOTAL, CAPITAL OUTLAY	555	3,500.00	1	20,447.83	160,821.00	(157,321.00)	-4494.99
OTHER OUTGO (excluding Transfers of Indirect Cost	s)	3,350.00	3,500.50	20,441.03	100,021.00	(107,021.00)	-7307.07
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	711	0,00	0,00	0,00	0.00	- 0,00	0.0%
State Special Schools	713		0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	714		0.00	0,00	0.00	0.00	0.0%
Payments to County Offices	714		0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	714	·	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues	. 1240	0.03	0.00	0.00	0.00		0.07
To Districts or Charter Schools	721	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	721:	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	721	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6	500 722 <sup>.</sup>						
To County Offices 6	500 7222						
To JPAs 6	500 7223	ing the property of	a suspect of		tropawe.	nggar angga	
ROC/P Transfers of Apportionments  To Districts or Charter Schools 6.	360 7221					124 4 5 44 5	
To County Offices 6	360 7222		aller at the first				
To JPAs 6	360 7223						
Other Transfers of Apportionments All	Other 7221-72	223 0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	7281-72	283 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	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Indirect		11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs	7310	(55,452.00)	(55,452.00)	0.00	(57,265.00)	1,813.00	-3.3%
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	(66,526,00)	(66,526.00)	0.00	(68,339.00)	1,813.00	-2.7%
DTAL, EXPENDITURES		4,276,340.61	4,276,340.61	1,326,758.86	4,373,460.19	(97,119.58)	-2.3%

	•			Board Approved		Projected Year	Difference	% Diff
Description Re	esource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
INTERFUND TRANSFERS	~~		1 7	- N=1	1-7		<b>,</b>	1,, 1
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and		0312		0.00				
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	22,651.00	22,651.00	Nev
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	22,651.00	22,651.00	Nev
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	184,391.00	0.00	0.00	184,391.00	100.0%
To: Cafeteria Fund		7616	12,178.00	12,178.00	0,00	0.00	12,178.00	100.0%
Other Authorized Interfund Transfers Out		761 <del>9</del>	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	196,569.00	196,569.00	0.00	0.00	196,569.00	100.0%
OTHER SOURCES/USES	· · · · · · · · · · · · · · · · · · ·		100,000.00	100,000.00	5.55			
SOURCES					.,			
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-		9052	0.00	0.00	0.00	0.00	0.00	0.0%
Purchase of Land/Buildings Other Sources		8953	0.00	0.00	0.00	:	0,00	0,0 7
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	00.0	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	(575,832.00)	(575,832.00)	0.00	(538,850.00)	36,982.00	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Restricted Balances		8997	0,00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(575,832.00)	(575,832.00)	0.00	(538,850.00)	36,982.00	-6.4%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(772,401.00)	(772,401 <u>.00)</u>	0,00	(516,199.00)	256,202.00	-33.2%

Description		ject des	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources	8010	-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100	-8299	263,685.00	263,685.00	13,736.31	293,726.00	30,041.00	11.4%
3) Other State Revenue	8300	-8599	405,730.00	405,730.00	73,058.68	381,664.00	(24,066.00)	-5.9%
4) Other Local Revenue	8600	-8799	0.00	0.00	2,672.67	2,672.00	2,672.00	New
5) TOTAL, REVENUES			669,415.00	669,415.00	89,467.66	678,062.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-	-1999	277,122.73	277,122.73	83,963.13	270,291.14	6,831.59	2.5%
2) Classified Salaries	2000-	-2999	324,896.78	324,896.78	97,954.46	320,500.26	4,396.52	1.4%
3) Employee Benefits	3000-	-3999	192,807.66	192,807.66	54,655.41	188,951.10	3,856.56	2.0%
4) Books and Supplies	4000-	4999	98,209.00	98,209.00	76,168.63	135,704.00	(37,495.00)	-38.2%
5) Services and Other Operating Expenditures	5000-	5999	55,199.00	55,199.00	18,942.97	45,006.00	10,193.00	18.5%
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- 7400-		241,558.00	241,558.00	4,843.71	241,558.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-	7399	55,452.00	55,452.00	0.00	57,265,00	(1,813.00)	-3.3%
9) TOTAL, EXPENDITURES			1,245,245.17	1,245,245.17	336,528.31	1,259,275,50		i des
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(575,830.17)	(575,830.17)	(247,060.65)	(581,213.50)		
D. OTHER FINANCING SOURCES/USES			1					
Interfund Transfers     a) Transfers In	8900-8	8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7	7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8	8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8	3999	575,832.00	575,832.00	0.00	538,850.00	(36,982.00)	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/US	ES ·		575,832.00	575,832.00	0.00	538.850.00		

		Revenue, Expenditures, and Changes in Fund Balance						
Description Reso	urce 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.83	1.83	(247,060.65)	(42,363.50)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	0.00	0.00		42,366.00	42,366.00	Nev
b) Audit Adjustments		9793	0.00	0.00	ASSESSED TO THE PROPERTY OF THE	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		42,366.00		
d) Other Restatements		9795	0.00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		42,366.00	Charleto (en 144 februiro Santae (f. 154 februiro	operate some
2) Ending Balance, June 30 (E + F1e)			1.83	1.83		2.50		A STATE OF THE STA
Components of Ending Fund Balance a) Nonspendable					igan tanzany European		abut et at de la Lelecteteker	
Revolving Cash		9711	0.00	0,00		0,00		
Stores		9712	0.00	0,00		0.00		
Prepaid Expenditures		9713	0.00	0.00	Charles and a second se	0,00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.47	2.47	A STATE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF T	2.58	namalija desprijaja pisa i Ojrija	
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		
e) Unassigned/Unappropriated								4.6
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.64)	(0.64)		(0.08)		

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

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)	% Di (E/B (F)
REVENUE LIMIT SOURCES	Resource Codes	20463	<del>, , , , , , , , , , , , , , , , , , , </del>				<b>1-7</b>	
Principal Apportionment					saing will be tall to the PACOS CONTRACTOR			
State Aid - Current Year		8011	0.00	0,00	0,00	0.00		
Charter Schools General Purpose Entitlem	ient - State Aid	8015	0.00	0.00	0.00	0.00		45.50
State Aid - Prior Years		8019	0.00	0,00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0,00	0.00	0.00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Timber Yield Tax		8022	0.00		0.00 0.00	0.00		
Other Subventions/In-Lieu Taxes County & District Taxes		8029	0.00	0.00		0.00		
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		42.5
Unsecured Roll Taxes		8042	0.00	0.00	0,00	0:00		
Prior Years' Taxes		8043	0.00	0,00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation			A Committee of the Comm				77 W 177 W 1 7 W 1 7 W 1 7 W 1 7 W 1 7 W 1 7 W 1 7 W 1 7 W 1 W 1	4619756
Fund (ERAF)		8045	0.00	0.00	0.00	0.00	Ment of the control o	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	TOTAL TOTAL	
Penalties and Interest from							The state of the s	
Delinquent Taxes		8048	0.00	0.00	0.00	0,00		
viiscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0:00	0.00	0:00		25. Si
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		nation.
Less: Non-Revenue Limit		8082		0.00	0.00			
(50%) Adjustment		8089	0.00	0.00	0.00	0:00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Sublotal, (Vevenue Limit Sources					***************************************	7		
Revenue Limit Transfers					Martin de Carles	described and the second secon		
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	C
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	C
Special Education ADA Transfer	6500	8091	0.00	0,00	0.00	0,00	0.00	
Alf Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	C
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Prop	erty Taxes	8096	0,00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0,00	0
OTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	C
DERAL REVENUE					:			
faintenance and Operations		8110	0.00	0.00	0.00	0.00	00,0	0
pecial Education Entitlement		8181	67,412.00	67,412.00	(32,966.00)	67,409.00	(3.00)	0
pecial Education Discretionary Grants		8182	0,00	0.00	0.00	0.00	0.00	0
hild Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0
orest Reserve Funds		8260	0.00	0.00	0,00	0.00	The second secon	
lood Control Funds		8270	0.00	0.00	0,00	0.00		
Vildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		TOST OFF
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.
iteragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0,00	0
ass-Through Revenues from Federal Source		8287	0.00	0.00	(1,880.85)	0.00	0.00	<u>0.</u>
	3000-3299, 4000- 4139, 4201-4215,							
CLB/IASA (incl. ARRA) fornia Dept of Education	4610, 5510	8290	191,694.00	191,694.00	48,583.16	221,738.00	30,044.00	15.

		Revenue	Expenditures, and Ch	Board Approved	i	Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	4,579.00	4,579.00	0.00	4,579.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			263,685,00	263,685.00	13,736.31	293,726.00	30,041.00	11.4%
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	134,400.00	15,855.00	133,371.00	(1,029.00)	-0.8%
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	121,709.00	34,916.00	121,673.00	(36,00)	0.0%
Economic Impact Aid	7090-7091	8311	129,102.00	129,102.00	21,220.00	106,102.00	(23,000.00)	-17.8%
Spec. Ed. Transportation	7240	8311	3,031.00	3,031.00	0,00	3,030.00	(1.00)	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0,00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0,00	0.0%
Year Round School incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0:00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	•	8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	9,257.00	9,257.00	1,067.68	9,257.00	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%
	7400	8590	0.00	0.00	0.00	0.00	0,00	0.0%
Quality Education investment Act	All Other	8590	8,231.00	8,231.00	0.00	8,231.00	0.00	0.0%
All Other State Revenue	Air Other	0030	405,730.00	405,730.00	73,058.68	381,664.00	(24,066.00)	-5.9%
TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE			400,700.00	400,700.00	10,000.00		(=	
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0,0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds		JULE				,		
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% D (E/E (F)
Penalties and Interest from Delinquent Non-R	evenue							
Limit Taxes		8629	0.00	0.00	0.00	0,00	0.00	
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0,00	0.00	(
Sale of Publications		8632	0.00	0,00	0.00	0.00	0.00	•••
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	
Interest		8660	0.00	0.00	0.00	0.00	0.00	
Net Increase (Decrease) in the Fair Value of Inv	vestments	8662	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts		<b>4</b> 002			The second secon			
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	
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	
Interagency Services	Ali Other	8677	0.00	0.00	0.00	0.00	0.00	
Mitigation/Developer Fees		8681	0.00	. 0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue					Malaba ses		teriore de die fi	citiza Citiza
Plus: Misc Funds Non-Revenue Limit (50%)		8691 .	0.00	0.00	0,00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	
All Other Local Revenue	•	8699	0.00	0.00	2,672.67	2,672.00	2,672.00	
ition .		8710	0.00	0.00	0.00	0.00	0.00	
Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	
ansfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6500	8792	0.00	00,0	0.00	0.00	0.00	
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0,00	•
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0,00	0.00	0.00	0.00	-
From County Offices	6360	8792	0.00	0,00	0.00	0.00	0.00	
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	
Other Transfers of Apportionments	ATL ONE	9704	0.00	0.00	0.00	0.00	0.00	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0,00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	00.0	0.00	0.00	
OTAL, OTHER LOCAL REVENUE			0.00	0.00	2,672.67	2,672.00	2,672.00	
TAL, REVENUES			669,415.00	669,415.00	89,467.66	678,062.00	8,647.00	

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)
	Codes	(A)	, ,,,,				
CERTIFICATED SALARIES		 	i Í				
Certificated Teachers' Salaries	1100	263,622.75	263,622.75	79,182.28	256,791.14	6,831.61	2.6%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	13,499.98	13,499.98	4,780.85	13,500.00	(0.02)	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		277,122.73	277,122.73	83,963.13	270,291.14	6,831.59	2.5%
CLASSIFIED SALARIES				3		-	·
Classified Instructional Salaries	2100	204,513.39	204,513.39	63,272.58	201,881.26	2,632.13	1.3%
Classified Support Salaries	2200	118,001.39	118,001.39	33,473.48	114,587.00	3,414.39	2.9%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	2,382.00	2,382.00	1,208.40	4,032.00	(1,650.00)	-69:3%
TOTAL, CLASSIFIED SALARIES		324,896.78	324,896.78	97,954.46	320,500.26	4,396.52	1.4%
EMPLOYEE BENEFITS							
OTDO .	3101-3102	19,452.62	19,452.62	6,482.85	20,865.99	(1,413.37)	-7.3%
STRS	3201-3202	40,667.93	40,667.93	9,029.92	35,157.74	5,510.19	13.5%
PERS	3301-3302	31,642.26	31,642.26	8,105.32	29,905.58	1,736.68	5.5%
OASDI/Medicare/Alternative	3401-3402	73,090.98	73,090.98	22,931.33	73,977.88	(886.90)	-1.2%
Health and Welfare Benefits	1000		9,735.96	2,820.77	10,027.98	(292.02)	-3.0%
Unemployment Insurance	3501-3502	9,735.96	13,587.83	4,054.17	13,950.85	(363.02)	-2.7%
Workers' Compensation	3601-3602	13,587 <u>.83</u> 0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	4,242.90	1,197.97	4,819.94	(577.04)	-13.6%
PERS Reduction	3801-3802	4,242.90		33.08	245.14	142.04	36.7%
Other Employee Benefits	3901-3902	387.18	387.18	54,655.41	188,951.10	3,856.56	2.0%
TOTAL, EMPLOYEE BENEFITS		192,807.66	192,807.66	54,655.41	186,951.10	3,030.00	2.07
BOOKS AND SUPPLIES		,					
Approved Textbooks and Core Curricula Materials	4100	2,257.00	2,257.00	7,352.25	14,332.00	(12,075.00)	-535,0%
Books and Other Reference Materials	. 4200	9,000.00	9,000.00	27,421.71	31,874.00	(22,874.00)	-254.2%
Materials and Supplies	4300	76,952.00	76,952.00	20,213.99	65,198.00	11,754.00	15.3%
Noncapitalized Equipment	4400	10,000.00	10,000.00	21,180.68	24,300.00	(14,300.00)	-143.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		98,209.00	98,209. <u>00</u>	76,168.63	135,704.00	(37,495.00)	-38.2%
SERVICES AND OTHER OPERATING EXPENDITURES		, .				i	
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	23,115.00	23,115.00	11,345.74	22,443.00	672.00	2.9%
Dues and Memberships	5300	300.00	300.00	0.00	300.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	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%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and		42 704 00	43,791.00	7,597.23	34,270.00	9,521.00	21.7%
Operating Expenditures	5800	43,791.00			0.00	0.00	0.0%
Communications TOTAL SERVICES AND OTHER	5900	0.00	0.00	0.00	0.00	0.00	0.076
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		55,199.00	55,199.00	18,942.97	45,006.00	10,193.00	18.5%

Description Re	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY							• •	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0.00	0.00	0.00	0.00 }	0.0
Equipment		6400	0,00	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 C	osts)			9.55	3,00			
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0,00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	241,558.00	241,558.00	4,843.71	241,558.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0,00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0,00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionmento Districts or Charter Schools	ents 6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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%
OTAL, OTHER OUTGO (excluding Transfers of Indi	rect Costs)		241,558.00	241,558.00	4,843.71	241,558.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT COST	s							
Fransfers of Indirect Costs		7310	55,452.00	55,452.00	0.00	57,265.00	(1,813.00)	-3.3%
Fransfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		55,452.00	55,452.00	0.00	57,265.00	(1,813,00)	-3.3%
TAL, EXPENDITURES			1,245,245.17	1,245,245.17	336,528.31	1,259,275.50	(14,030.33)	-1.1%

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

Description Res		oject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN				į į				
From: Special Reserve Fund	89	912	0.00	0.00	0,00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	88	914	0:00	0.00	0,00	8.00		
Other Authorized Interfund Transfers In	88	919	0.00	0.00	0,00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					: : !			
To: Child Development Fund	76	511	0.00	0,00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	76	312	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	76	813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	. 76	815	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	76	316	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	76	19	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		٠,		erren er er er er er er er er er er er er er			and the company of the company	
SOURCES					e chaerre na cuitall Lagren coma cital			
State Apportionments Emergency Apportionments	89	31	1 12 12 14 15 14 15 15 15 15 15 15 15 15 15 15 15 15 15	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings	89	53	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		÷						
Transfers from Funds of Lapsed/Reorganized LEAs	89	65	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates		·						
of Participation	. 89		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	89		0,00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	89 89		0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources (c) TOTAL, SOURCES	69	19	0.00	0.00	0.00	0.00	0.00	0.0%
			0.55	0.00		0.00	0.00	2.070
USES								
Transfers of Funds from	76	51	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	76	99	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	89	80	575,832.00	575,832.00	0.00	538,850.00	(36,982.00)	-6.4%
Contributions from Restricted Revenues	89	90	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Restricted Balances	899	97	0.00	0.00	0.00	0.00	0.00	0,0%
(e) TOTAL, CONTRIBUTIONS			575,832.00	575,832.00	0.00	538,850.00	(36,982.00)	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			575,832.00	575,832.00	. 0.00	538,850.00	36,982.00	-6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,474,356.00	3,474,356.00	610,936,61	3,505,581,00	31,225.00	0.9%
2) Federal Revenue		8100-8299	308,241.00	308,241.00	13,736.31	338,216.00	29,975.00	9.7%
3) Other State Revenue		8300-8599	1,202,565,00	1,202,565.00	201,961.32	1,093,451.00	(109,114.00)	-9.1%
4) Other Local Revenue		8600-8799	239,446.00	239,446.00	21,119.51	240,218.00	772.00	0.3%
5) TOTAL, REVENUES		1	5,224,608.00	5,224,608.00	847,753.75	5,177,466.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,098,664.70	2,098,664.70	633,483.09	2,085,485.27	13,179.43	0.6%
2) Classified Salaries	1	2000-2999	1,052,107.99	1,052,107.99	334,867.83	1,038,476.10	13,631.89	1.3%
3) Employee Benefits		3000-3999	1,170,206.09	1,170,206.09	350,623.12	1,153,113.32	17,092.77	1.5%
4) Books and Supplies		4000-4999	319,513,00	319,513.00	142,105.44	327,244.00	(7,731.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	635,560.00	635,560.00	176,916.15	625,562.00	9,998.00	1.6%
6) Capital Outlay		6000-6999	3,500.00	3,500,00	20,447.83	160,821.00	(157,321.00)	-4494.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	253,108.00	253,108.00	4,843.71	253,108.00	0,00	0.0%
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	·		5,521,585.78	5,521,585.78	1,663,287.17	5,632,735.69		de estado a
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(296,977.78)	(296,977.78)	(815,533.42),	(455,269,69)	ie baja symborentie nie S	
D. OTHER FINANCING SOURCES/USES	-		(230,377.70).	(230,511.10)	(010,000.42)	(455,205,05) %		
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00 ;	22,651.00	22,651.00	New
b) Transfers Out		7600-7629	196,569.00	196,569.00	0.00	0.00	196,569.00	100.0%
Other Sources/Uses     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/USI			(196,569.00)	(196,569.00)	, 0.00	22,651.00		1912E16

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(493,546.78)	(493,546.78)	(815,533.42)	(432,618.69)	a de la companya de La companya de la co	randinė. Piekolėje
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0.00		-1,117,414.00	1,117,414.00	Nev
b) Audit Adjustments		9793	0.00	0.00		0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0700	0.00	0.00	atti della sala sala sala sala	1,117,414.00	0.00	0.07
d) Other Restatements		9795	0.00	0.00	Department of the State of the	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	Parameter and the second secon	1,117,414.00		
2) Ending Balance, June 30 (E + F1e)			(493,546.78)	(493,546.78)	The second secon	684,795.31		
Components of Ending Fund Balance a) Nonspendable							en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la co	
Revolving Cash		9711	0.00	0.00		0.00	EUU HARREN	
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00	er i stranbeli	
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.47	2.47		2.58		
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	ender er endende	riik saas saas s
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		(refere
Unassigned/Unappropriated Amount	•	9790	(493,549.25)	(493,549.25)		684,792.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES				<b>1</b>	<u></u>	ξ-/	1-7	V /
Principal Apportionment								
State Aid - Current Year		8011	1,851,557.00	1,851,557.00	495,895.00	1,855,228.00	3,671,00	0.2
Charter Schools General Purpose Entitlement	- State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	0.00	0.00	4.00	0.00	0.00	0.0
Tax Relief Subventions								
Homeowners' Exemptions		8021	30,735.00	30,735.00	0.00	31,822.00	1,087.00	3,5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	1,788.00	1,788.00	0.00	1,920.00	132.00	7.49
County & District Taxes Secured Roll Taxes		8041	1,936,566,00	1,936,566.00	0.00	1,935,681.00	(885.00)	0.09
Unsecured Roll Taxes		8042	113,616.00	113,616.00	116,994.25	112,692.00	(924.00)	-0,89
Prior Years' Taxes		8043	2,328.00	2,328.00	882.36	4,341.00	2,013.00	86.59
Supplemental Taxes		8044	6,301.00	6,301,00	0,00	3,527.00	(2,774.00)	-44.09
Education Revenue Augmentation							(=,::::==/	
Fund (ERAF)		8045	(467,218.00)	(467,218.00)	0.00	(437,885.00)	29,333.00	-6.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from								
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			3,475,673.00	3,475,673.00	613,775.61	3,507,326.00	31,653.00	0.9%
Revenue Limit Transfers				ļ				
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	All OV	0004		2.22		2.22	0.00	0.000
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer	. T	8092	10,833.00	10,833.00	0.00	10,605.00	(228.00)	-2.1%
Transfers to Charter Schools in Lieu of Property	raxes	8096	(12,150.00)	(12,150.00)	(2,839.00)	(12,350.00)	(200.00)	1.6%
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		+	3,474,356.00	3,474,356.00	610,936.61	3,505,581.00	31,225.00	0.9%
Aaintenance and Operations		8110 .	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	67,412.00	67,412.00	(32,966.00)	67,409.00	(3.00)	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	0.0%
oriest Reserve Funds		8260	0.00 2,221.00	2,221.00	0.00	2,155.00	(66.00)	-3.0%
lood Control Funds		8270	0.00				0.00	0.0%
		İ	;	0.00	0.00	0.00		
Vildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
EMA		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%
	3000-3299, 4000- 1139, 4201-4215,	8287	0.00	0.00	(1,880.85)	0.00	0.00	0.0%

			1	·	•			
Description .	Resource Codes	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	4,579.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	42,335.00	42,335.00	0.00	42,335.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			308,241.00	308,241.00	13,736.31	338,216.00	29,975.00	9.7%
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	134,400.00	15,855.00	133,371.00	(1,029.00)	-0.8%
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	121,709,00				
Economic Impact Aid	7090-7091			·	34,916.00	121,673.00	(36.00)	0.0%
•		8311	129,102.00	129,102.00	21,220.00	106,102.00	1	-17.8%
Spec. Ed. Transportation	7240	8311	3,031.00	3,031.00	0.00	3,030.00	(1.00)	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	00,0	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	117,810.00	24,353.00	122,094.00	4,284.00	3.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0,00	12,220.21	12,220.00	12,220.00	New
Lottery - Unrestricted and Instructional Materia		8560	68,769.00	68,769.00	(9,107.89)	49,713.00	(19,056,00)	-27.7%
Tax Relief Subventions Restricted Levies - Other					į			
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	627,744.00	102,505.00	545,248.00	(82,496.00)	-13.1%
TOTAL, OTHER STATE REVENUE			1,202,565.00	1,202,565.00	201,961.32	1,093,451.00	(109,114.00)	-9.1%
THER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0,00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0,00	0,00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0,00	0.00	0.00	0,00	0.0%
Community Redevelopment Funds  Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0,00	0.0%

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

escription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% C (E/I
- w	_		!					
Penalties and Interest from Delinquent No Limit Taxes	n-Revenue	8629	0,00	0.00	0.00	0.00	0.00	 
Sales				0.00		0.00	0.00	Í
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	.0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	20,400.00	20,400.00	6,817.00	20,400.00	0.00	
Interest		8660	30,000.00	30,000.00	6,315.87	25,000.00	(5,000.00)	
Net Increase (Decrease) in the Fair Value o	f Investments	8662	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0,00	0.00	0.00	0.00	0.00	
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0:00	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts	-	8689	0.00	. 0.00	. 0.00	0.00	0.00	
Other Local Revenue	•							
Plus: Misc Funds Non-Revenue Limit (50%	) Adjustment	8691	0.00	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	
All Other Local Revenue		8699	181,546.00	181,546.00	7,986.64	187,318.00	5,772.00	
uition		8710	0.00	0.00	0.00	0.00	0.00	
Other Transfers in		8781-8783	7,500.00	7,500.00	0.00	7,500.00	0.00	-110322
ansfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	0704						
From County Offices		8791	0.00	0.00	0.00	0.00	0.00	
From JPAs	6500	8792	0.00	0.00	0.00	0.00	0.00	
ROC/P Transfers	6500	8793	0.00	0.00	0.00	0.00	0.00	
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0,00	٠.,
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	
Other Transfers of Assesting			,			3.00	0.00	
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0,00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	(
From JPAs	All Other	8793	0.00	0.00	0.00	0.00		
All Other Transfers In from All Others	, a, otro	8799	0.00	0.00	0.00		0.00	. (
TAL, OTHER LOCAL REVENUE		0,00	239,446.00			0.00	0.00	
THE STREET COOKE (NE VENOE			233,440.00	239,446.00	21,119.51	240,218.00	772.00	C

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	,			, , , , , , , , , , , , , , , , , , ,			
Certificated Teachers' Salaries	1100	1,847,428.74	1,847,428,74	543,342.97	1,825,596.54	21,832.20	1.29
Certificated Pupil Support Salaries	1200	36,686,25	1				
			36,686,25	14,021.76	45,339.00	(8,652.75)	T
Certificated Supervisors' and Administrators' Salaries	1300	214,549.71	214,549.71	76,118.36	214,549.73	(0.02)	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		2,098,664.70	2,098,664.70	633,483.09	2,085,485.27	13,179.43	0.6%
CLASSIFIED SALARIES				·			
Classified Instructional Salaries	2100	211,465.89	211,465.89	65,716.02	211,452.26	13.63	0.09
Classified Support Salaries	2200	357,727.52	357,727.52	117,108.51	360,374.97	(2,647.45)	-0.7%
Classified Supervisors' and Administrators' Salaries	2300	26,931.30	26,931.30	9,554.83	26,931.30	0.00	0.0%
Clerical, Technical and Office Salaries	2400	326,428.44	326,428.44	102,712.68	319,703.00	6,725,44	2.19
Other Classified Salaries	2900	129,554.84	129,554.84	39,775.79	120,014,57	9,540.27	7.49
TOTAL, CLASSIFIED SALARIES		1,052,107.99	1,052,107.99	334,867.83	1,038,476.10	13,631.89	1.3%
EMPLOYEE BENEFITS			-				
STRS	3101-3102	169,960.78	169,960.78	51,657.75	172,374.38	(2,413.60)	-1.4%
PERS	3201-3202	120,208.39	120,208.39	30,350.22	111,088.02	9,120.37	7.6%
OASDI/Medicare/Alternative	3301-3302	110,192.37	110,192.37	31,116.15	109,405.85	786.52	0.7%
Health and Welfare Benefits	3401-3402	454,717.07	454,717.07	144,659.97	445,890.91	8,826.16	1.9%
Unemployment Insurance	3501-3502	50,645.46	50,645.46	14,919.78	51,183.22	(537.76)	-1.1%
Workers' Compensation	3601-3602	71,035,91	71,035.91	21,770.08	71,756.92	(721.01)	-1.0%
OPEB, Allocated	3701-3702	177,635.00	177,635.00	50,368.08	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	10,833.93	5,291.09	10,604.78	229.15	2.1%
Other Employee Benefits	3901-3902	4,977.18	4,977.18	490.00	3,174.24	1,802.94	36.2%
TOTAL, EMPLOYEE BENEFITS	·	1,170,206.09	1,170,206.09	350,623,12	1,153,113.32	17,092.77	1.5%
BOOKS AND SUPPLIES				-			
Approved Textbooks and Core Curricula Materials	4100	17,257.00	17,257.00	10,176.51	26,732.00	(9,475.00)	-54.9%
Books and Other Reference Materials	4200	9,000.00	9,000.00	29,878.75	34,474.00	(25,474.00)	-283.0%
Materials and Supplies	4300	267,536,00	267,536.00	78,617.09	230,738.00	36,798.00	13.8%
Noncapitalized Equipment	4400	25,720.00	25,720.00	23,433.09	35,300.00	(9,580.00)	-37.2%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		319,513.00	319,513.00	142,105.44	327,244.00	(7,731.00)	-2.4%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subaggooments for Southern	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services  Travel and Conferences	5200	45,190.00	45,190.00	13,792.29		0.00	
	5300				37,013.00 8,800.00	8,177.00	18.1%
Dues and Memberships	Ī	6,800.00	6,800.00	6,955.00		(2,000.00)	-29.4%
Insurance	5400-5450	40,000.00	40,000.00	36,740.00	40,000.00	0.00	0,0%
Operations and Housekeeping Services	5500	173,500.00	173,500.00	41,660,84	175,500.00	(2,000.00)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	35,100.00	35,100,00	9,625.63	36,200.00	(1,100.00)	-3.1%
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	314,970.00	314,970.00	65,601.00	308,049.00	6,921.00	2.2%
Communications	5900	20,000.00	20,000.00	2,541.39	20,000,00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		635,560.00	635,560.00	176,916.15	625,562.00	9,998.00	1.6%

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	110000100			12/	(0)	(0)		
Land		6100	0.00	. 0.00	0.00	136,821.00	(136,821.00)	Ne
Land Improvements		6170	0,00	.0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	3,500.00	3,500.00	0.00	3,500.00	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	20,447.83	20,500.00	(20,500,00)	
TOTAL, CAPITAL OUTLAY			3,500.00	3,500.00	20,447.83	160,821.00	(157,321.00)	-4494.9
OTHER OUTGO (excluding Transfers of Ind	irect Costs)						, , ,	
To Miles								
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110.	0.00	0.00	0.00	0.00	. 0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payme Payments to Districts or Charter Schools	nts ·	7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	241,558.00	241,558.00	4,843.71	241,558.00	· · 0.00	0.09
Payments to JPAs	:	7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0,00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Appo								
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	•	7400	14 5 0 00	44.550.00		44.550.00		
Debt Service - Interest Other Debt Service - Principal		7438	11,550.00	11,550.00	.0.00	11,550,00	0.00	0.0%
·	of Indirect Coate)	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers OTHER OUTGO - TRANSFERS OF INDIRECT			253,108.00	253,108.00	4,843.71	253,108.00	0.00	0.0%
THEN DO IGO - INANGEENS OF INDIRECT		35						
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
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 II	NDIRECT COSTS		(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.00	0.0%
OTAL, EXPENDITURES			5,521,585.78	5,521,585.78	1,663,287.17	5,632,735.69	(111,149.91)	-2.0%

Description Res	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 (E/B) (F)
INTERFUND TRANSFERS					1 1 1			
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	22,651.00	22,651.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,00	22,651.00		New
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	184,391.00	0.00	0.00	184,391.00	100.0%
To: Cafeteria Fund		7616	12,178.00	12,178.00	0.00	0.00	12,178.00	100.0%
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	196,569.00	0.00	0.00	196,569.00	100.0%
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	00,00	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		0900	0.00	. 0.00	0.00	0.00	0,00	0.0%
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  All Other Financing Sources		8973 8979	0.00	0.00	0.00	0,00	0.00	0.0%
(c) TOTAL, SOURCES	•	0919	0.00	0.00	0.00	0.00	0.00	0.0%
USES			9.00	0.00	0.00	. 0,000		0.070
Transfers of Funds from Lapsed/Reorganized LEAs.		· 7651	0.00	. 0.00	0.00	0.00	0.00	0.097
All Other Financing Uses	•	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		7000	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.00	0,00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		1000 (50-00)
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)	(196,569.00)	0.00	22,651.00	(219,220.00)	-111.5%

<u>Description</u> Resource	ce Codes 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	(6,362.08)	234,569,00	0.00	0.0%
3) Other State Revenue	8300-8599	19,000.00	19,000.00	(727.84)	19,000.00	0.00	0,0%
4) Other Local Revenue	8600-8799	15,500.00	15,500.00	(145.77)	15,500.00	0.00	0.0%
5) TOTAL, REVENUES		269,069.00	269,069.00	(7,235,69)	269,069.00	The state of the s	
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0,00	0.0%
2) Classified Salaries	2000-2999	115,973.92	115,973.92	35,004.82	106,277.57	9,696.35	8.4%
3) Employee Benefits	3000-3999	42,914.43	42,914.43	12,275.64	42,914.43	0.00	0.0%
4) Books and Supplies	4000-4999	110,534.00	110,534.00	37,159.63	110,535.00	(1.00)	0.0%
5) Services and Other Operating Expenditures	5000-5999	750.00	750.00	0.00	. 750.00	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	11,074.00	11,074.00	0.00	11,074.00	0.00	0.0%
9) TOTAL, EXPENDITURES		281,246,35	281,246.35	84,440.09	271,551.00		-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(12,177.35).	(12,177.35)	(91,675.78)	(2,482,00)		
D. OTHER FINANCING SOURCES/USES		(12,111.55)	(12,117,00)		(2,702,30)		
Interfund Transfers     a) Transfers in	8900-8929	12,178.00	12,178.00	0.00	0.00	(12,178.00)	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     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		12,178.00	12,178.00	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)	r.		0.65	0.65	(91,675.78)	(2,482.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	•	9791	0.00	0.00		2,482,00	2,482.00	Ne
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		2,482.00		
d) Other Restatements		9795	0.00	0.00	And the County of County of the County of th	0.00	. 0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		2,482.00		
2) Ending Balance, June 30 (E + F1e)		}	0.65	0.65	A STATE OF THE STA	0,00		
Components of Ending Fund Balance a) Nonspendable					when the property of the control of			
Revolving Cash	• *	9711	0.00	0.00		0.00		
Stores		9712	0.00	: . 0.00		0.00	Service Contents (S	9.5
. Prepaid.Expenditures		9713	0.00	0.00		- 0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.65	0.65		0.00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		. 0.00		
Other Assignments		9780	0.00	0.00		00,00		100
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	. •	9789	0.00	0.00		0.00	ann madaige al aire Margade deagaig	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description :	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
			1000	,				
Revenue Limit Transfers				ĺ				
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	. 0:00	0.00	0.09
All Other Revenue Limit Transfers - Current Year	All Other	. 8091	0.00	0,00	0.00	0.00	0.00	0.09
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, REVENUE LIMIT SOURCES			. 0.00	0.00	0.00	0.00	0.00	0.09
FEDERAL REVENUE								
Child Nutrition Programs		8220	234,569.00	234,569.00	(6,362.08)	234,569.00	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			234,569.00	234,569.00	(6,362,08)	234,569.00	0.00.	0.09
THER STATE REVENUE		,						
Child Nutrition Programs		8520	19,000.00	19,000.00	(727.84)	19,000.00	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			19,000.00	19,000.00	(727.84)	19,000,00	0.00	. 0.09
OTHER LOCAL REVENUE								
Sales						-		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Food Service Sales		8634	. 16,500.00	16,500.00	0,00	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)	(145.77)	(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	s				•		.	
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	0.00	1,000,00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,500.00	15,500.00	(145.77)	15,500.00	0.00	. 0.0%
:							Salas III GERAR III I	120 2272

TOTAL, REVENUES

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
CLASSIFIED SALARIES								
Classified Support Salaries		2200	74,278.48	74,278.48	21,126.07	64,433.00	9,845.48	13,39
Classified Supervisors' and Administrators' Salaries		2300	40,729.57	40,729.57	13,576.52	40,729.57	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries		2900	965.87	965.87	302.23	1,115.00	(149.13)	-15.49
TOTAL, CLASSIFIED SALARIES			115,973.92	115,973.92	35,004.82	106,277.57	9,696.35	8.49
MPLOYEE 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	3,801.22	. 13,221.02	0.00	0.0%
DASDI/Medicare/Alternative		3301-3302	8,872.00	8,872.00	2,369.26	8,872.00	0.00	0.0%
lealth and Welfare Benefits		3401-3402	16,348.31	16,348.31	4,822.16	16,348.31	0.00	0.09
Jnemployment insurance		3501-3502	1,867.18	1,867.18	498.82	1,867.18	0.00	. 0.09
Norkers' Compensation	•	3601-3602	2,605,92	2,605.92	784.18	2,605.92	0.00	0.09
DPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
DPEB, 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%
OTAL, EMPLOYEE BENEFITS		· ·	42,914.43	42,914.43	12,275.64	42,914.43	0:00	0.0%
DOKS AND SUPPLIES				• •				
Books and Other Reference Materials	, 4	4200	- 0.00	0.00	0.00	- 0.00	0.00	0.0%
flaterials and Supplies		4300	6,534.00	6,534,00	1,703.90	6,535.00	(1,00)	0.0%
oncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
ood		4700	102,000.00	102,000.00	35,455.73	102,000.00	0.00	0.0%
OTAL, BOOKS AND SUPPLIES			110,534.00	110,534.00	37,159.63	110,535,00	(1.00)	0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	· Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	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	5400-5450	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	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		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							
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					٠,		
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	<u> </u>	11,074,00	11,074.00	0.00	11,074.00	0.00	0.0%
OTAL, EXPENDITURES		281,246.35	281,246,35	84,440.09	271,551.00		

Description . Resource Co	des 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	12,178.00	_0,00	0,00	(12,178.00)	-100,0%
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	12,178.00	0.00	0.00	(12,178.00)	-100.0%
. INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
sources	-						
	•		7		÷.		
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	•				٠		
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	•	itusen kantantinin kan Santantinin kantantin					
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0:0%
Transfers of Restricted Balances	8997	0.00	0.00	0:00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.06	0,00	0.60	- 0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		12,178.00	12,178.00	0.00	0,00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0,00	0,00	195,259.00	195,259.00	New
4) Other Local Revenue	8600-8799	0.00	0.00	0,00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00_	0.00	0,00	195,259.00		
B, EXPENDITURES		Charles and the control of the contr		The state of the s	With the state of		
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	13,244.00	13,244.00	12,296.24	14,666.00	(1,422.00)	-10.7%
5) Services and Other Operating Expenditures	5000-5999	436,045.00	436,045.00	1,168.18	78,000.00	358,045,00	. 82.1%
6) Capital Outlay	6000-6999	0.00	0.00	293,726.47	517,275.00	(517,275.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0,00	0.00	0.00	0.00	0.00	0.0%
. 8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		. 449,289.00	449,289.00	307,190.89	609,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(449,289.00)	(449,289.00)	(307,190,89)	(414,682.00)		
D. OTHER FINANCING SOURCES/USES		, , , , , , , , , , , , , , , , , , , ,					
1) Interfund Transfers	0000 0000	,,	184,391.00	0.00	. 0.00	·· (184,391.00)	-100.0%
a) Transfers In b) Transfers Out	8900-8929 7600-7629	184,391.00	0.00	. 0.00	22,651.00	(22,651.00)	New
2) Other Sources/Uses a) Sources	6,930-8979	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		184,391.00	184,391.00	0.00	(22,651.00)	44.64.65	

Description Resource Cod	es 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	·	(264,898.00)	(264,898.00)	(307,190.89)	(437,333.00)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance     As of July 1 - Unaudited	979 <b>1</b>	767,023.00	767,023.00		727,736,00	(39,287.00):	-5.1
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)	. ,	767,023.00	767,023.00		727,736.00		XIII II TIOTE
d) Other Restalements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		767,023.00	767,023.00		727,736.00	The second secon	
2) Ending Balance, June 30 (E + F1e)		502,125.00	502,125.00		290,403.00		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	. 0.00	. 0.00	Aggregation and the second state of the second	0.00		
Stores	9712	0,00	0.00		0,00		19101016
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		162,001.00		
Stabilization Arrangements	9750	/0.00	0.00		0.00		
Other Committments d) Assigned	9760	502,125,00	502,125.00		128,402.00		
Other Assignments	9780	0.00	0,00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	195,259.00	195,259.00	Nev
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	195,259.00	195,259,00	. Nev
OTHER LOCAL REVENUE					-			
Sales Sale of Equipment/Supplies		8631	0.00	0,08	0.00	0,00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	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	. 0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			. 0.00	0.00	. 0.00	195,259.00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date {C}	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	•	<u> </u>					
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%
	2900			0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.07
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0,00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	. 0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	. 0.00	0,0%
Materials and Supplies	4300	3,244.00	3,244,00	0.00	1,666.00	1,578.00	48.6%
Noncapitalized Equipment	4400	10,000.00	10,000.00	12,296.24	13,000,00	- (3,000.00)	-30.0%
TOTAL, BOOKS AND SUPPLIES		13,244.00	13,244.00	12,296.24	14,666.00	(1,422.00)	-10.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	10,000.00	10,000.00	0.00	38,000.00	(28,000,00)	-280.0%
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	5800	426,045.00	426,045.00	1,168.18	40,000.00	386,045.00	90.6%
Operating Expenditures	5800					358,045.00	82.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		436,045.00	436,045.00	1,168.18	78,000.00	356,045,00	02.170
CAPITAL OUTLAY			2.00		2.22	0.00	0.00
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	293,726.47	517,275.00	(517,275.00)	New
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	293,726.47	517,275.00	(517,275.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	00,00	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		449,289,00	449,289.00	307,190.89	609,941.00		

	·.		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes	Object Code:	s (A)	(B)	, (C)	(D)	(E)	(F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds	٠	8915	184,391.00	184,391.00	0.00	. 0.00	(184,391.00)	-100,0%
Other Authorized Interfund Transfers In		- 8919	0.00	0.00	0.00	0.00	0.00	0.0%
		0313						
(a) TOTAL, INTERFUND TRANSFERS IN			184,391,00	184,391.00	0.00	0.00	(184,391.00)	-100.0%
INTERFUND TRANSFERS OUT		•	-			-		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	. 0.00	- 22,651.00	(22,651.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT-			0.00	0.00	0,00	22,651.00	(22,651.00)	New
OTHER SOURCES/USES								
SOURCES								
			İ			tu e est		
Other Sources	4						46 .	. 1
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%
						0.00	0,00	
All Other Financing Uses	•	7699	0.00	0.00	0.00		-	0.0%
(d) TOTAL, USES		<del></del>	0:00	0,00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
			gy (yr. ed ayr. ajr dir.				ardidhor kaga	
Contributions from Unrestricted Revenues		8980		0.00	6.00	0,90	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.60	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0,00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.00	. 0.00	-0.00	0.0%
						9	Self-tent strate	Kultuda l
TOTAL, OTHER FINANCING SOURCES/USES {a - b + c - d + e}			184,391.00	184,391.00	0.00	(22,651.00)		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference {Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		en en en en en en en en en en en en en e	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				G, GG
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	- 1,711.33	8,000.00	0.00	0.0%
5) TOTAL, REVENUES		8,000.00	8,000.00	1,711.33	8,000.00		
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	1 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	00,0	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		8,000,00	8,000.00	1,711.33	8,000,00		
O. OTHER FINANCING SOURCES/USES	nedetal Marie Postisfore Localinas			,			
interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	. 0,00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	. 0:00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	12 (12 (12 (12 (12 (12 (12 (12 (12 (12 (	

Biggs Unified Butte County

escription F	Resou <u>rce Codes</u>	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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	. 1,711.33	8,000,00		
BALANCE (C + D4)	70.00000							
. FUND BALANCE, RESERVES					1			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	377,858.00	377,858.00	3.4	373,841.00	(4,017.00)	<u>-1.1</u>
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	377,858.00		373,841.00	William Control of the Manual Control of the Contro	
d) Other Restatements		9795	0.00	0.00	Control of the contro	0.00	. 0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			377,858.00	377,858.00	A THE COLUMN TO SERVICE AND A	373,841.00		100 100 100 100 100 100 100 100 100 100
2) Ending Balance, June 30 (E + F1e)			385,858.00	385,858.00		381,841.00	The state of the s	
Components of Ending Fund Balance								
a) Nonspendable		-						3. E. S.
Revolving Cash		9711	0.00	0,00		0.00		
Stores :	•	9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	And the second s	0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed	en en en en en en en en en en en en en e			0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00	riinii iigaanii 3	-	(kaluana arab	1016
Other Committments		9760	0.00	0.00	ADM SERVICE CONTROL OF THE	`0.00		7
d) Assigned	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		400.050.00	100,858.00		100,841.00		
Other Assignments		9780	100,858.00	100,858.00		100,041.00		
e) Unassigned/Unappropriated	•							
Reserve for Economic Uncertainties		9789	285,000.00	285,000.00		281,000.00		976076
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00		

Description Re	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	1,711.33	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	<del></del>	. 1	8,000.00	8,000.00	1,711,33	8,000.00	. 0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	1,711.33	8,000.00		
INTERFUND TRANSFERS		· .	-			• .		
INTERFUND TRANSFERS IN			•.				. * <del>-</del>	
From: General Fund/CSSF		8912	0.00	0.00.	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	.0.00.1	0.0%
INTERFUND TRANSFERS OUT					-			
THE TOTAL TRANSPORT	•		·					
To: General Fund/CSSF	•	7612 .	0.00	. 0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0,00	0,0%
To: Deferred Maintenance Fund		7615	0.00	• 0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	. 0,00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES	•			,				
SOURCES								
		•						
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 .	•	İ	,	·				
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	00.0	0.00	0.0%
		T						
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0,00		
м <i>в гоги</i> )		1	0.00	0.00	0.00	5,50		

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)
A. REVENUES						
1) Revenue Limit Sources 8010-8099	0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue 8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue 8300-8599	0.00	0.00	0.00	0:00	0,00	0.0%
4) Other Local Revenue 8600-8799	4,000.00	4,000.00	989.27	4,000.00	0.00	0.0%
5) TOTAL, REVENUES	4,000.00	4,000.00	989.27	4,000.00	All and the second seco	
B. EXPENDITURES	The state of the s		An analysis about a control of the c	The state of the s	The second secon	
			A STATE OF THE STA			
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	0.0%
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		0.0%
7) Other Outgo (excluding Transfers of Indirect 7100-7299, Costs) 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs 7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES (A5 - B9)	· 4,000.00	4,000.00	989.27	4,000,00		
D. OTHER FINANCING SOURCES/USES				,		
1) Interfund Transfers a) Transfers in8900-8929	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 į	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		

DescriptionRe	source Codes	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)		- · · · · · · · · · · · · · · · · · · ·	4,000.00	4,000.00	989,27	4,000.00		
F. FUND BALANCE, RESERVES		<del>-</del>						
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	217,803.00	217,803.00		216,106.00	(1,697.00)	-0.8
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		İ	217,803.00	217,803.00		216,106.00	And the second s	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			217,803,00	217,803.00	an management of the end of the e	216,106.00		
2) Ending Balance, June 30 (E + F1e)			221,803.00	221,803.00	Comment Specific Spec	220,106.00		
Components of Ending Fund Balance a) Nonspendable					And the state of t			
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	.00.0	0.00	3450 B) 0.4500	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		9760	. 0.00	0.00		0.00		
d) Assigned		9700	0.00	3.00		0.00		
Other Assignments		9780	221,803.00	221,803.00		220,106.00	Report Care	
e) Unassigned/Unappropriated	• •	0700				0.00		
Reserve for Economic Uncertainties	•	9789	0.DG	0.00				

Description Resource (	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE					-		
Interest	8660	4,000,00	4,000.00	989.27	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	989.27	4,000.00	0.00	0.0%
TOTAL REVENUES		4,000.00	4,000.00	989.27	4,000.00		e etarene
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	. 0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			• •				
To: General Fund/CSSF	. 7612	. 0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0,00	0.00	0.00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	. 0.00	0.00	0.0%
OTHER SOURCES/USES		·					
SOURCES							
Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0:00	. 0.0%
USES	•			•			
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	. 0.00	. 0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		0.00	. 0.00	0.00	0.00		

Description Resourc	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 8 & D (F)
A. REVENUES							1 2 3 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
1) Revenue Limit Sources	8010-8099	0.00	0.00	0,00	0.00	0.00	0.0%
. 2) Federal Revenue	8100-8299	0,00	0.00	0.00	0,00	0,00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	17,000.00	17,000.00	674.86	17,000,00	0.00	0.0%
5) TOTAL REVENUES		17,000.00	17,000.00	674.86	17,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	00.0	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	1,000.00	(1,000,00)	New
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	93.75	1,000.00	(1,000.00)	New
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	0.00	93.75	2,000.00		h di Kar
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		17,000.00	17,000.00	581.11	15,000.00		
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%
		0.00	0.00	0.00	0,00		

Description	Resource Codes Object C	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		17,000.00	17,000.00	581.11	15,000.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance     As of July 1 - Unaudited	9791	146,900.00	146,900.00	2220	147,424.00	524.00	0.4
b) Audit Adjustments	9793	0.00	0.00	777	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		146,900.00	146,900.00	100 A 100 A	147,424.00		
d) Other Restatements	9795	0.00	0.00	**************************************	0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)		146,900.00	146,900.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	147,424.00		
2) Ending Balance, June 30 (E + F1e)		163,900.00	163,900.00		162,424.00		
Components of Ending Fund Balance a) Nonspendable						Colorda de da Prime de la lac	
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	- 0.00	0.00		0.00		
All Others	9719	0.00	0.00	Carrier In the case of the case of the	0.00		k el el
b) Legally Restricted Balance c) Committed	9740	163,900.00	163,900.00		162,424.00		
Stabilization Arrangements	9750		0.00		0.001		i meral
Other Commitments d) Assigned	9760	0.00	0.00	The office of the	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		9 92 98
Upassigned/t Inappropriated Amount	9790	0.00	0.00		0.00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cof 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			,		r		
County and District Taxes			•				
Other Restricted Levies Secured Rofl	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%
	8617	0,00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	9016	0.00	.0.00	0.00		- :	3.010
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0,00	0.0%
Community Redevelopment Funds  Not Subject to RL Deduction	8625	0.00	0.00	0.00	0.00	0,00	0.0%
Penalties and interest from Delinquent Non-Revenue Limit Taxes	8629	0.00	. 0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0,00	0.00	0.00	0.00	0.0%
Interest	8660	2,000.00	2,000.00	674.86	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	. 00011				,		
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	0.00	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	Ì	17,000.00	17,000.00	674.86	17,000.00	0.00	0.0%
TOTAL, REVENUES		17,000,00	17,000.00	674.86	17,000.00		

Description Resource Codes	Object Code	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							
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0,00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0,00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00		0.00
PERS	3201-3202	0.00	0.00		Ţ,	0.00	0.09
OASDI/Medicare/Alternative	.3301-3302	0.00	. 0.00		1	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00		0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00			0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00		0.00	0.09
OPE8, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
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	0.09
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	1,000.00	(1,000.00)	Nev
Noncapitalized Equipment	4400	0,00 -	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.00	1,000.00	(1,000.00)	New
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0,00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0,00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	93.75			
Communications	5900	0.00			1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3900	0.00	0.00	0.00 93.75	1,000.00	(1,000.00)	0,0% New

Description Resour	ce Codes Object Codes	Onginal 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	10.00	0.00	0.00	0.04
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	0.09
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	0.09
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			1				
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	. 0.09
TOTAL EXPENDITURES		0.00	0:00	93.75	2,000,00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
	-						İ
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/	7040	0.00	0.00			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	00,0	00,0	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		0.00	0.00	0.00	00,0	0,00	0.0%
OTHER SOURCES/USES			·			****	
SOURCES					,		
Proceeds	,						
Proceeds from Sale/Lease-	0050		0.00	0.00		,	0.00
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  Long-Term Debt Proceeds	8965	0,00	0,00	. 0,00	. 0,00	0.00	· 0.0%
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	0.90	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	1				•		
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	0.001	0.00	0.00	6.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	00.0	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 (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	0.09
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	0.69	0.00	0.00	0.09
5) TOTAL, REVENUES		0.00	0.00	0.69	0.00		
B. EXPENDITURES		g jur mozet Hefulplik 40		iki mbamitans Marayayaya			
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.90	0.00	0.09
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	0.09
4) Books and Supplies	4000-4999	0,00	0.00	0,00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
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	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL EXPENDITURES	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (As - B9)		0.00	0.00	0.69	0.00		
O. OTHER FINANCING SOURCES/USES	OCC MATTER MACROY REPOYMENTS						
Interfund Transfers     a) Transfers In		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     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	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.69	0,00		
F. FUND BALANCE, RESERVES			· .					
Beginning Fund Balance     As of July 1 - Unaudited		9791	149.00	149.00	nito alla Esperanti	151.00	2.00	1.3
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)			149.00	149.00	The second secon	151.00	A CONTROL OF STATE OF	
d) Other Restatements		9795	. 0.00	0.00		0.00	0.00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			149.00	149.00		151,00		
2) Ending Balance, June 30 (E + F1e)		,	149.00	149.00		151,00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores	-	9712	0.00	0,00		0.00		
Prepaid Expenditures		9713	0.00	0.00	Charles by the part of the Charles and the Cha	0.00		
. All Others		9719	0.00	0.00	Secretary commences and a second commences of the seco	. 0.00		
b) Legally Restricted Balance     Committed		. 9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		Va s
Other Commitments	•	9760	0.00	0.00		0.00		
d) Assigned								e e e e e e e e e e e e e e e e e e e
Other Assignments e) Unassigned/Unappropriated		9780	149.00	149.00		151.00		
Reserve for Economic Uncertainties		9789	0.00	0.00	And the second of the second o	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00		

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)
FEDERAL REVENUE				·			
FEMA	8281	0.00	0.00	0.00	0,00	0.00	0.0
Other Federal Revenue (incl. ARRA)	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0,0
OTHER STATE REVENUE			:				
Pass-Through Revenues from State Sources	8587	0,00	0.00	0.00	0.00	0,00	0.09
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
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	0.0
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0,00	0.0
Leases and Rentals	. 8650	0.00	0.00	0,00	0.00	0.00	0.0
Interest	8660	0.00	0.00	0.69	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	9.00	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
FOTAL, OTHER LOCAL REVENUE		0.00	0.00	. 0.69	- 0,00	0.00	0.09
OTAL REVENUES		0.00	0.00	0.69	0.00		

<u>Description</u> Res	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 Column B & D (F)
CLASSIFIED SALARIES				\{\big  \tag{\text{\tiny{\text{\tiny{\text{\texi{\text{\text{\text{\text{\text{\text{\text{\tiny{\tinx{\tiny{\tin}			
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
QASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	. 0.0
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	0.0
PERS Reduction	3801-3802	0.00	0.00	0.00	. 0.00	. 0,00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0,00	0.00	0.00	0,00	0:00	0.0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	6.00	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
ERVICES AND OTHER OPERATING EXPENDITURES						1	
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
Rentais, 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	6.90	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	0.00	0.00	0.00	0.00	0.00	0.0
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, SERVICES AND OTHER OPERATING EXPENDITURES	s	0.00	0.00	0.00	0.00	0.00	0.6

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)
CAPITAL OUTLAY		·	·					
Land		6100	0.00	0.00	0.00	0.00	0.00	0:0%
Land Improvements	- 1	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	0.0%
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		,						
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	•	7213	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0,00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.00	0,00.	0.00	0.0%
OTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	***************************************						
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN.		0.00	0.00	0.00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT							
			İ				
To: General Fund/CSSF	7612	0.00	0,00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0,00	0.00	. 0.00	0.00	0,00	0.0%
To: Deferred Maintenance Fund	7615	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0.00	0.00	. 0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
000,020				e e e	and the second		
Proceeds						<u>-</u> ,	
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			0.00	0.00	0.0%
Proceeds from Certificates of Participation	8971	=	0.00	0.00	0.00	******	
Proceeds from Capital Leases	8972	0.00	0.00	0.00	00,00	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	Ü	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

Description 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 B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	23,200.00	23,200.00	6,462.54	23,200.00	0.00	0.0%
5) TOTAL, REVENUES			23,200.00	23,200.00	6,462.54	23,200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999-	0.00	0,00	0.00	0.00	0.00	0.09
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	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	18,900.00	18,900.00	6,740.00	18,900.00	0.00	0.09
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
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	0.00	0.00		0.00	0.00	0.09
9) TOTAL, EXPENSES			18,900.00	18,900.00	6,740.00	18,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,300.00	4,300.00	(277.46)	4,300.00		
D. OTHER FINANCING SOURCES/USES				1,000.00		1,000.00		4. Omerce cons
Interfund Transfers    a) Transfers In		8900-8929	0.00	0.00	0,00	0.00	0,00	0.0%
b) Transfers Out		7600-7629	Elizabeth 5 = 0.00	0.00	0.00	0.00	0.00	90.0
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		di di un

Description	Resource Codes	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								e kon tocki
NET ASSETS (C + D4)			4,300,00	4,300.00	(277.46)	4,300.00	This continue consensation	COMPLETE STORY
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	199,133.00	199,133.00	Lotte Mark Straight and the Lotte British	191,306.00	(7,827.00)	-3.9%
,								
b) Audit Adjustments		9793	0.00	0.00	1000, 112 111111111111111111111111111111	0.00	0.00	0.0%
and the second second				,	ore see a see Gara			
c) As of July 1 - Audited (F1a + F1b)		1	199,133.00	199,133.00		191,306,00		
d) Other Restatements		9795	0.00	0.00	NY SY INT LABOR PROPERTY OF	0,00	0,00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			199,133.00	199,133.00		191,306.00		Succession
2) Ending Net Assets, June 30 (E + F1e)			203,433.00	203,433.00		195,606.00	TELEFORM OF BUILDING AND AND AND AND AND AND AND AND AND AND	
Components of Ending Net Assets	•				PART OF THE PART O			
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	203.433.00	203.433.00	Charles and the second	195,606,00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,762.54	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	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	6,462.54	23,200.00	0,00	0.0%
TOTAL, REVENUES			23,200.00	23,200.00	6,462.54	23,200.00		

Description F	tesource Codes Ob	ject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	esource Codes Ob	ject Codes	(A)			(0)	<u> </u>	
Certificated Teachers' Salaries		1100	0.00	0,00	0.00	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0,00	0.00	0,00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	. 00,00	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						٠.,		-
Classified Instructional Salaries		2100	0.00	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	31	01-3102	0.00	. 0.00	0.00	0.00	0.00	0.0
PERS	. 32	01-3202	0.00	0.00	0.00	0.00	0.00	0,0
OASDI/Medicare/Alternative	33	01-3302	0.00	0.00	. 0.00	0.00	0,00	0,0
Health and Welfare Benefits	34	01-3402	0.00	. 0.00	0.00	0.00	0.00	0.0
Unemployment Insurance	35	01-3502	0.00	0.00	0.00	. 0.00	0.00	0.0
Workers' Compensation	36	01-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated	37	01-3702	0.00	0,00	0.00	0.00	0,00	0,0
OPEB, Active Employees	37	51-3752	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction	. 38	01-3802	0,00	0.00	0.00	0,00	0.00	0.0
Other Employee Benefits	39	01-3902	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
OOKS AND SUPPLIES	•							
A I Tarilla a la card Cara Carda (a Marciala		4400	0.00	0.00	0.00	0.00	0.00	0.0
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	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0,0
Food		4700	0.00	0,00	0.00			
TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENSES			0.00	. 0.00	0.00	0.00	0.00	0.0
Subagreements for Services		5100	0,00	0.00	0.00	0.00	0.00	0.0
Fravel 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
nsurance		00-5450	0.00	0.00	0,00	0.00	0.00	C.0
operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
peralions and nousekeeping Services tentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0,00	0,00	0.00	0.00	0.0
rentals, Leases, Repairs, and Noncaphalized Improvements		5710	0.00	0.00	0.00	6.00	0.00	0.0
		Γ			0.00	0.00	0,00	
Transfers of Direct Costs - Interfund Professional/Consulting Services and	•	5750	0.00	0.00	0.00			0,0
Operating Expenditures		5800	18,900.00	18,900.00	6,740.00	18,900.00	0.00	0.0
communications	;	5900	0.00	0.00	0.00	0.00	0.00	0,0
OTAL, SERVICES AND OTHER OPERATING EXPENSES			18,900.00	18,900.00	6,740.00	18,900.00	0.00	0.

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION						***	
Depreciation Expense	6900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.00	0.00	0.00	0.0%
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		18,900,00	18,900.00.	6,740.00	18,900.00		200 200 200 200 200 200 200 200 200 200
NTERFUND 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	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Valla		• •					
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%
ONTRIBUTIONS					i kan bada ang Kabupatan San San Caratan Sandarah San		
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%
DTAL, OTHER FINANCING SOURCES/USES  a + c - d + e	-	0.00	0.00	0.00	0.00		

Pescription	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)
LEMENTARY						
General Education	325.77	325.77	325.77	348.19	22,42	79
Special Education  IGH SCHOOL	0.00	0.00	0.00	0.00	0,00	09
		-		e something		•
3. General Education	181,06	181.06	181.06	- 181.48	. 0.42	. 09
Special Education     OUNTY SUPPLEMENT	0.00	0.00	0.00	0.00	0.00	09
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	09
5. Special Education	0.00	. 0.00	0,00	0.00	0.00	0%
7. TOTAL, K-12 ADA	506.83	506.83	506.83	529.67	22.84	59
B. ADA for Necessary Small Schools also included in lines 1 - 4.	179.21	179.21	179.21	204.90	25.69	
D. Regional Occupational Centers/Programs (ROC/P)*  LASSES FOR ADULTS  O. Concurrently Enrolled Secondary Students*  1. Adults Enrolled, State Apportioned*  2. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
3. TOTAL, CLASSES FOR ADULTS 4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. ADA TOTALS			506,83	529.67	22.84	5%

18. TOTAL, SUPPLEMENTAL HOURS

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Fut	nds '					
19. ELEMENTARY  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & oth Hour Pupit 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	0%
CHARTER SCHOOLS					and the second s	
Charter ADA funded thru the Block Grant     a. Charters Sponsored by Unified     Districts - Resident (EC 47660)			,			
(applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line						
30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0,00	0.00	0,00	0.00	0.00	0%
22. Charter ADA funded thru the						
Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
AS TOTAL SUAPERS SOURCES :	,					
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*	Manager and American And State of the Control of th					

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

# First Interim 2011-12 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

04 61408 0000000 Form NCMOE

			E	nds 01, 09, an	nd 62	2011-12
S	ecti	on I - Expenditures	Goals	Functions	Objects	Expenditures
A	. To	otal state, federal, and local expenditures (all resources)	All	All	1000-7999	5,632,735.69
ļ <sub>E</sub>	Le	ss all federal expenditures not allowed for MOE				,
		esources 3000-5999, except 3330, 3340, 3355, 3360,	,			
	33	370, 3375, 3385, and 3405)	Ali	All	1000-7999	315,838.36
c	. Le	ss state and local expenditures not allowed for MOE:				
	(A	ll resources, except federal as identified in Line B)				
					1000-7999	
	1.	Community Services	All	5000-5999	except 3801-3802	44,805.00
	^	Operated Outline	All except	All except		
	2.	Capital Outlay	7100-7199	5000-5999	6000-6999	160,821.00
					5400-5450, 5800, 7430-	
	3.	Debt Service	All	9100	7439	11,550.00
	4.	Other Transfers Out	ΔÚ	0000	7200 7000	0.00
ŀ	т.	Other mansions out	All	9200	7200-7299	0.00
	5.	Interfund Transfers Out	Αll	9300	7600-7629	0.00
				9100	7699	
	6.	All Other Financing Uses	All	9200	. 7651	0.00
		g e sees		All except	1000-7999	
	7.	Nonagency	7100-7199	5000-5999, 9000-9999	except 3801-3802	0.00
	8.	Tuition (Revenue, in lieu of expenditures, to approximate				
10	•	costs of services for which tuition is received)				
			All	All	8710	0.00
	9.	PERS Reduction		<b>.</b>	0004 0000	10 504 70
	9.	FERS Reduction	All	All	3801-3802	10,594.78
	10.	Supplemental expenditures made as a result of a Presidentially declared disaster	Manually e expenditures	ntered. Must r s in lines B, C1 D2.	not include 1-C9, D1, or	
				UZ,		
]	11.	Total state and local expenditures not				
		allowed for MOE calculation				
		(Sum lines C1 through C10)				227,770.78
П	Plu	s additional MOE expenditures:	İ	İ	1000-7143, 7300-7439	
	1.	Expenditures to cover deficits for food services			minus	
		(Funds 13 and 61) (If negative, then zero)	Ail	All	8000-8699	2,482.00
	2.	Expenditures to cover deficits for student body activities		ntered. Must n ures in lines A		·
<u>=</u>	Tat	al expenditures before adjustments				ļ
<u></u>		e A minus lines B and C11, plus lines D1 and D2)				5,091,608.55
	, <del></del>					0,001,000.00
F.	Cha	arter school expenditure adjustments (From Section V)				0.00
G.	Tota	al expenditures subject to MOE (Line E plus Line F)				5,091,608.55
		Dont of Education	A A			0,001,000.00

California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: ncmoe (Rev 05/27/2011)

Biggs Unified Butte County

## First Interim 2011-12 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

04 61408 0000000 Form NCMOE

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Section II - Expenditures Per ADA			2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form Al, Column C, lines 1 - 4, plus line 23)*			506.83
B. Supplemental Instructional Hours converted to (Form AI, Column C, Lines 18 and 24 - Current collected due to flexibility provisions of SBX3 4 by SB 70)*	ly not		
C. Total ADA before adjustments (Lines A plus B)			506.83
D. Charter school ADA adjustments (From Section	ı V)		0.00
E. Adjusted total ADA (Lines C plus D)			506.83
F. Expenditures per ADA (Line I.G divided by Line	II.E)		10,045.99
Section III - MOE Calculation (For data collection determination will be done by CDE)	on only. Final	Total	Per ADA
A. Base expenditures (Preloaded expenditures ex MOE calculation). (Note: If the prior year MOE determination, CDE will adjust the prior year ba preceding prior year amount rather than the act amount.)	was not met, in its final se to 90 percent of the	0.00	0.00
Adjustment to base expenditure and expen LEAs failing prior year MOE calculation (Fr		0.00	0.00
Total adjusted base expenditure amounts (	Line A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)		0.00	0.00
C. Current year expenditures (Line I.G and Line II.	F)	5,091,608.55	10,045.99
D. MOE deficiency amount, if any (Line B minus L (If negative, then zero)	ine C)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero is met; if both amounts are positive, the MOE re either column in Line A.2 or Line C equals zero incomplete.)	equirement is not met. If	MOE Calculatio	on Incomplete
F. MOE deficiency percentage, if MOE not met; of (Line D divided by Line B)  (Funding under NCLB covered programs in FY be reduced by the lower of the two percentages)	2013-14 may	0.00%	0.00%

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

## First Interim 2011-12 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

04 61408 0000000 Form NCMOE

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

to Meet MOE Requirement. (If both amounts in Line D of Secti-	on III are po	ositive)		
	Fur	nds 01, 09, an	d 62	
SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2011-12 Expenditures
A. Expenditures available to apply to deficiency:				
1 All Resource 3200 and/or Resource 3205 Expenditures	All	All .	1000-7999	53,043.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	Alf	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	10:00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.		ntered. Must res previously		
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				10.00
Plus additional MOE expenditures:		ntered. Must i		٠.
Expenditures to cover deficits for student body activities	expenditui	es previously	included.	
Total SFSF/Education Jobs Fund expenditures available to apply to deficiency				
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				53,033.00

Biggs Unified Butte County

## First Interim 2011-12 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

04 61408 0000000 Form NCMOE

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

to Meet MOE Requirement (If both amounts in Line D of Sec	tion III are positive) (continued)	
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
CONT (Line III.D) and Col 2 (Line III.D X Line II.L)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lower needed)	est amount	
(Lowest amount in Line IV.B, up to amount available in Line I'	V.A4) 0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line	e IV.C) 5,091,608.55	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		10,045.99
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expendit adjustment.	ture	
(If both amounts in lines F and G are positive, MOE not met. I column in Line IV.F or IV.G equals zero, MOE requirement ha		on Incomplete
I. MOE adjusted deficiency percentage, if MOE not met; otherw Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G div	7 (*	
Line III.B)		
(Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%
be reduced by the lower of the two percentages)	0.00%	, 0.0076]

Biggs Unified Butte County

# First Interim 2011-12 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

04 61408 0000000 Form NCMOE

Printed: 12/9/2011 9:52 AM

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
	•	
SECTION VI - Detail of Adjustments to Base Expenditures (used in Secti	ion III, L <u>ine A.1)</u>	<u></u>
	ion III, Line A.1)  Total  Expenditures	Expenditures Per ADA
SECTION VI - Detail of Adjustments to Base Expenditures (used in Secti	Total	

			<b>1</b>	
	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	325.77	326.19
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	2,311,455.43	2,311,455.43	2,314,435.48
6. Allowance for Necessary Small School	0489	2,001,892.00	2,001,892.00	2,001,892.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	- 0.00	0.00	0.00
8. Meals for Needy Pupils	0090		Dalaine de la company	
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	4,313,347.43	4,316,327.48
DEFICIT CALCULATION	- 1737			
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	3,467,586.27	3,463,680.15
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	21,949.00	21,949.00	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	10,833.00	10,605.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS	Ī			
(Sum Lines 18 and 22, minus Lines 19 through 21)		11,116.00	11,116.00	40,177.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	8800	3,478,702.27	3,478,702.27	3,503,857.15

	Principal		,	OUR CONTRACTOR OF THE CONTRACT
	Appt.			
	Software	Original	Board Approved	Projected Year
Description	Data ID	Budget	Operating Budget	Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	1,624,116.00		1,652,128.00
26. Miscellaneous Funds	0588	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	12,150.00	12,350.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES		100		
(Sum Lines 25 through 27, minus Line 28)	0126	1,611,966.00	1,611,966.00	1,639,778.00
30. Charter School General Purpose Block Grant Offset	1			
(Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT				
(Sum Line 24, minus Lines 29 and 30.		·		
If negative, then zero)	0111	1,866,736.27	1,866,736.27	1,864,079.15
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	8,896.00	8,896.00	8,895.00
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		10 20 00 00 00 00 00	
38. Basic Aid "Choice"/Court Ordered Voluntary		٠,		
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)	(6,283.27)	43.85
41. TOTAL, OTHER ITEMS				
(Sum Lines 33 through 40, minus Line 32)	-,	(15,179.27)	(15,179.27)	(8,851.15)
42. TOTAL, STATE AID PORTION OF REVENUE		`		
LIMIT (Sum Lines 31 and 41)				
(This amount should agree with Object 8011)		1,851,557.00	1,851,557.00	. 1,855,228.00
The same of the sa			-	
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 Cohool Additional Funding	2402 0007 [	0.00	0.00	

47. Community Day School Additional Funding

3103, 9007

0.00

0.00

			FOR ALL FUNDS						
<u>ا</u> ۔	scription	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	GENERAL FUND	0,00	0100	1000	7500	0000-0325	7000-7023	3310	3010
ı	Expenditure Detail	0.00	0.00	0.00	(11,074 00)			Manual Company	
	Other Sources/Uses Detail Fund Reconciliation	1 .		l		22,651.00	0.00	STATE OF THE STATE	
091	CHARTER SCHOOLS SPECIAL REVENUE FUND	Ī.						67577 67577	
	Expenditure Detail '.	r. 0.00	0.00	0.00	0.00			ACCOUNTS OF THE PROPERTY OF TH	
l	Other Sources/Uses Detail Fund Reconciliation					0,00	0.00	7676. 7676.	
10İ	SPECIAL EDUCATION PASS-THROUGH FUND		•		rijās saustiristirās castr				
	Expenditure Detail					e 5 - 5 5 2		PARTITION TO THE PARTITION OF THE PARTIT	
	Other Sources/Uses Detail Fund Reconciliation								la sur la compa
	ADULT EDUCATION FUND								
	Expenditure Detail -	∵ 0.00	0.00	0.00	0.00				100000000000000000000000000000000000000
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	CHILD DEVELOPMENT FUND					i			
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND				ļ				
	Expenditure Detail	0.00	0.00-	11,074,00	0.00				
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation DEFERRED MAINTENANCE FUND								
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail			all desired at		. 0.00	. 22,651.00		2000 1 SEASON (1000)
	Fund Reconciliation PUPIL TRANSPORTATION EQUIPMENT FUND			BEAU CONTRACTOR					
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation								
	PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY  Expenditure Detail					-	•		11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Other Sources/Uses Detail			Garan ner		0.00	0.00		
	Fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND			minute Control	Magazinia alamania ala	İ			albuquell entre
	Expenditure Detail	0.00	0.00			. 1			
	Other Sources/Uses Detail					0,00	0.00	Bearing the second	
	Fund Reconciliation	.				Company of the Company			
	FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	. 0.00	20.00			
(	Other Sources/Uses Detail						0.00		
	Fund Reconciliation								
	PECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation	j							
	BUILDING FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation		Ĩ						
	CAPITAL FACILITIES FUND  Expenditure Detail	0.00	0.00			1			
	Other Sources/Uses Detail	0.00	. 0.00			0.00	0.00		
	Fund Reconciliation		{					ž.	
	TATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00			•			
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
F	Fund Reconciliation	· • • •							
	OUNTY SCHOOL FACILITIES FUND	0.00	0.00			-			
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
F	Fund Reconciliation					0.00	0,00		
	PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	2.00	200				E E		
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
F	Fund Reconciliation	1				0.00	0.00		
	AP PROJ FUND FOR BLENDED COMPONENT UNITS					j			
	Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0.00	0.00		
F	und Reconciliation					0,00	0.00		This could be a second of the
11 B	BOND INTEREST AND REDEMPTION FUND						li li		13/4441
	Expenditure Detail						<b>[</b>	palar v/100	
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
21 D8	EBT SVC FUND FOR BLENDED COMPONENT UNITS			20.25.00.000					100 100 100 100 100 100 100 100 100 100
E	Expenditure Detail		4 5 5 5 7		Purchase and a second of the s				
	Other Sources/Uses Detail Fund Reconciliation					0.00	0,00		
	AX OVERRIDE FUND		0.00			ļ			
Ε	expenditure Detail	100							
	Other Sources/Uses Detail		100000			0.00	0.00		
	Fund Reconciliation DEBT SERVICE FUND							manus ar an ar ar ar ar ar ar ar ar ar ar ar ar ar	
	Expenditure Detail						Ē		
0	Other Sources/Uses Detail					0,00	0.00		100 100 100 100 100 100 100 100 100 100
	Und Reconciliation					2.74 6.50		Company of the compan	
	OUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
O	Other Sources/Uses Detail	3.05	0.00	0.00	3.00		0.00		
F	und Reconciliation		1	l	F		i i	de la como en la como	omina curaga di Cares.
	AFETERIA ENTERPRISE FUND expenditure Detail	0.00	0.00	0.00	0.00		F.		
	expenditure Detail  Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
	und Reconciliation								

	· · · · · · · · · · · · · · · · · · ·		FOR ALL FOND			************		·
Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		·	Control of the Control	2,550,00,00,00,00	0.00	0,00		100
Fund Reconciliation	İ					j		
3I OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00	100					
Other Sources/Uses Detail	1				0,00	0.00		
Fund Reconciliation	i							A STATE OF THE STA
6I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0,00						100
Other Sources/Uses Detail					0.00	0.00		7-3-2-
Fund Reconciliation	1							
7I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11. RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00			
Fund Reconciliation	!							and the sales
31 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	. 0.00						100
Other Sources/Uses Detail					, 0.00			
Fund Reconciliation								
BI WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail				7			and the second	
Fund Reconciliation								
51 STUDENT BODY FUND								
Expenditure Detail					3 3 3 3			
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	11,074,00	(11,074,00)	22,651,00	22,651.00		

Biggs Unified Butte County

## 2011-12 First Interim General Fund School District Criteria and Standards Review

04 61408 0000000 Form 01CSI

Provide methodology and assumptions u commitments (including cost-of-living adj	ustments).		reserves and fund balance	e, and multiyear
Deviations from the standards must be e	xplained and may affect the	interim certification.	· · · · · · · · · · · · · · · · · · ·	
CRITERIA AND STANDARDS	et e			20 10 10 10 10 10 10 10 10 10 10 10 10 10
1. CRITERION: Average Daily Atte	ndance			•
STANDARD: Funded average dai two percent since budget adoption		of the current fiscal year or tw	o subsequent fiscal years h	nas not changed by more than
District's AD	A Standard Percentage Range:	-2.0% to +2.0%	4.00	
1A. Calculating the District's ADA Variand	es	- I - CONTROL	,, w <sub>a</sub> ,	
Fiscal Year Current Year (2011-12)	Revenue Limit Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	(Funded) ADA First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change 0.1%	Status Met
1st Subsequent Year (2012-13)	310.77		0.1%	Met
2nd Subsequent Year (2013-14)	306.77	307.00	0.1%	Met
1B. Comparison of District ADA to the Sta	ndard		· · · · · · · · · · · · · · · · · · ·	
DATA ENTRY: Enter an explanation if the standa  1a. STANDARD MET - Funded ADA has not		y more than two percent in any of the	e current year or two subsequent	t fiscal years.

## 2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

En.		

	Budget Adoption	First Interim	•	
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2011-12)	529	522	-1.3%	Met
1st Subsequent Year (2012-13)	514	507	-1.4%	Met
2nd Subsequent Year (2013-14)	510	503	-1.4%	Met
· · · · ·		. , , ,		

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

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

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

Explanation:		•	• •	,	 			
(required if NOT met)							•	
			÷					
	-					4 44		

## 3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment .	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2008-09)	563	59	95.3%
Second Prior Year (2009-10)	. 558	579	97.0%
First Prior Year (2010-11)	529	560	94.0%
		Historical Average Ratio	95.4%
		K tra	

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

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

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

	Estimated P-2 ADA (Form AI, Lines 1-4 and 22)	Enrollment CBEDS/Projected		•
Fiscal Year	(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status .
Current Year (2011-12)	507	. 522	97.1%	Not Met
1st Subsequent Year (2012-13)	482	507	95.1%	Met
2nd Subsequent Year (2013-14)	476	503	94.6%	Met

95.9%

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

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

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

Explanation: (required if NOT met)	The Revenue Limit ADA at month 3 was tracking at 97.3%.		
		· · · · · · · · · · · · · · · · · · ·	

## 2011-12 First Interim General Fund School District Criteria and Standards Review

04 61408 0000000 Form 01CSi

A	CRIT	rep.	IOM∙	Revenue	a 1	im	iŧ
4.	UNI	ובת	LUIV.	revenue	- 1	_1171	ŀΕΤ

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

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

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

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

. Revenue Limit-

(Fund 01, Objects 8011, 8020-8089)

	Dudget / (doption)	1 % St IIItCIIIII		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2011-12)	3,475,673.00	3,507,326.00	0.9%	Met
1st Subsequent Year (2012-13)	3,567,989.00	3,596,343.00	0.8%	Met
2nd Subsequent Year (2013-14)	3,659,049.00	3,690,639.00	0.9%	Met

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

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

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

Explanation:	20 g		
(required if NOT met)			
			•
		A Committee of the Comm	

## 5. CRITERION: Salaries and Benefits

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

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

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

· ·	Unaudited Actua	Unaudited Actuals - Unitestricted				
	(Resources	(Resources 0000-1999)				
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits			
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures			
Third Prior Year (2008-09)	3,570,870.59	4,281,738.57	83.4%			
Second Prior Year (2009-10)	3,415,571.41	4,056,865.08	84.2%			
First Prior Year (2010-11)	3,378,185.00	4,506,732.00	75.0%			
		Historical Average Ratio:	80.9%			

	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	· .		İ
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%

## 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 01I, 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)	3,497,332.19	4,373,460,19	80.0%	Met ·
1st Subsequent Year (2012-13)	3,422,932.00	4,656,944.00	73.5%	Not Met
2nd Subsequent Year (2013-14)	3,463,532.00	4,701,814.00	73.7%	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) The MYP shows a reduction in retiree benefit costs for 2 retirees moving out of coverage beginning in 12/13 as well as a projected reduction of 1.5 FTE for declining enrollment. There were 2 retirees in 10/11at the top of the salary schedule that were replaced with employees closer to the bottom of the schedule. The lower salaries and reduction of retiree benefit assumptions retired to a summary of the projected salary and benefit cost for subsequent years. No assumption was made for possible increased retiree benefit costs for future years as we have no knowledge of prospective retirements in current year.

## **CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Obje	ects 8100-8299) (Form MYPI, Line A2)			
Current Year (2011-12),	308,241.00	338,216.00	9.7%	Yes
1st Subsequent Year (2012-13)	308,241.00	308,241.00	0.0%	No
2nd Subsequent Year (2013-14)	308,241.00	308,241.00	0.0%	No
Explanation: The (required if Yes)	increase in current year is the result from o	an yover or ⊏g Jobs funding.		
· .				
Other State Revenue (Fund 01, 0	Objects 8300-8599) (Form MYPI, Line A3)			
0			0.404	
Current Year (2011-12)	1,202,565.00	1,093,451.00	-9.1%	Yes
1st Subsequent Year (2012-13)	1,202,565.00 1,202,565.00	1,093,451.00 1,093,451.00	-9.1% -9.1%	Yes Yes

Explanation: (required if Yes) Original budget included the Deferred Maintenace revenue for the Critical Hardship payments in Other State Revene. Per the guidance letter from CDE in July 2011, the revenue will no longer come in through the General Fund will be directly deposited to the Deferred Maintenace Fund as committed to complete the HVAC project...

258,929,00

-3.9%

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) Current Year (2011-12) 239,446.00 240,218.00 0.3% No 1st Subsequent Year (2012-13) 239,446.00 240,218,00 0:3% Nα · 2nd Subsequent Year (2013-14) 239,446.00 240,218.00 0.3% Nο

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2011-12) 319,513.00 327,244.00 2.4% No 1st Subsequent Year (2012-13)

269,513.00

2nd Subsequent Year (2013-14) 269,513.00 258,929.00 -3.9% No Explanation: (required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2011-12) 635,560.00 625 562.00 -1.6% Νo 1st Subsequent Year (2012-13) 585,560.00 560,562.00 -4.3% Nο 2nd Subsequent Year (2013-14) 585,560,00 560,562.00 -4.3% No

Explanation: (required if Yes)			 	,

No

	calculated.			
ect Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
cocreange / 1 total 1 car	Dauget	Trojected Teat Totals	) orderit Orlange	
Total Federal, Other State, and Ot				
rent Year (2011-12)	1,750,252.00	1,671,885.00	-4.5%	Met
Subsequent Year (2012-13)	1,750,252.00	1,641,910.00	-6.2%	Not Met
Subsequent Year (2013-14)	1,750,252.00	1,641,910.00	-6.2%	Not Met
Total Books and Supplies, and Se	rvices and Other Operating Expenditu	res (Section 6A)		
ent Year (2011-12)	955.073.00	952,806.00	-0.2%	Met
Subsequent Year (2012-13)	855,073.00	819,491.00	-4.2%	Met
Subsequent Year (2013-14)	855,073.00	819,491.00	-4.2%	Met
		·		······································
Comparison of District Total Oper	ating Revenues and Expenditures	to the Standard Percentage Ra	inge	annon, person
ENTRY: Explanations are linked from 5	Section 6A if the status in Section 6B is f	Not Met: no entry is allowed below		
•				
Explanation: The inc	rease in current year is the result from c	arryover of Ed Jobs funding.		
Federal Revenue		•		
(linked from 6A	•			
if NOT met)				
	libudget included the Deterred Maintena	ice revenue for the Critical Hardship	payments in Other State Revene. I	Per the guidance letter from
Other State Revenue CDE in	July 2011, the revenue will no longer of	ice revenue for the Critical Hardship j ome in through the General Fund will	be directly deposited to the Deferm	Per the guidance letter from ed Maintenace Fund as
Other State Revenue CDE in commit	il budget included the Deterred Maintena July 2011, the revenue will no longer of the to complete the HVAC project	ice revenue for the Critical Hardship jome in through the General Fund will	be directly deposited to the Deferm	Per the guidance letter from ed Maintenace Fund as
Other State Revenue CDE in	July 2011, the revenue will no longer of	ice revenue for the Critical Hardship in the General Fund will	be directly deposited to the Deferr	Per the guidance letter from ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)	July 2011, the revenue will no longer of	ice revenue for the Critical Hardship one in through the General Fund will	be directly deposited to the Deferr	Per the guidance letter fror ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation:	July 2011, the revenue will no longer of	ice revenue for the Critical Hardship ome in through the General Fund will	be directly deposited to the Deferr	Per the guidance letter fror ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue	July 2011, the revenue will no longer of	ice revenue for the Critical Hardship ome in through the General Fund will	be directly deposited to the Deferr	Per the guidance letter fron ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation:	July 2011, the revenue will no longer of	ice revenue for the Critical Hardship ome in through the General Fund will	be directly deposited to the Deferr	Per the guidance letter fro ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	July 2011, the revenue will no longer of	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or Explanation:	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or Explanation: Books and Supplies	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or Explanation: Books and Supplies (linked from 6A	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or  Explanation: Books and Supplies	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or  Explanation: Books and Supplies (linked from 6A if NOT met)	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or  Explanation: Books and Supplies (linked from 6A if NOT met)  Explanation:	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as
Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)  STANDARD MET - Projected total or  Explanation: Books and Supplies (linked from 6A if NOT met)	July 2011, the revenue will no longer of the to complete the HVAC project.	ome in through the General Fund will	be directly deposited to the Deferr	ed Maintenace Fund as

## 2011-12 First Interim General Fund School District Criteria and Standards Review

04 61408 0000000 Form 01CSI

Printed: 12/9/2011 9:53 AM

			dget adoption in the projected				red
7A. Determining the District's C	ompliance	with the Contribution R	equirement for EC Section 17	584 - Deferred Main	tenance		
NOTE: SBX3 4 (Chapter 12, Statu 2008-09 through 2014-15.				liminates the local ma	tch requirement t	or Deferred Maintenanc	e from
				-			
7B. Determining the District's amended by SB 70 (Chapter 7 Account (OMMA/RMA)							<u> </u>
DATA ENTRY: Budget Adoption data			section has been revised according		are extracted.		
		Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Stat	us		•
OMMA/RMA Contribution			0.00	) Me	et		
Budget Adoption Contribution (Form 01CS, Criterion 7B, Linuted Status is not met, enter an X in the book.)	e 2c)		equired contribution was not made:				
	X		not participate in the Leroy F. Greatlistics [EC Section 17070.75 (b)(2 provided)		of 1998)		*.
Explanation:				• • • • • • • • • • • • • • • • • • • •			

(required if NOT met and Other is marked)

## 8. CRITERION: Deficit Spending

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

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

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

DATA ENTRY: All data are extracted or calculated

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.2%	10.1%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	3.4%	1.7%

## 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.

## Projected Year Totals

•		Net Change in	Total Unrestricted Expenditures		
	٠,	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
And the second of the second o		(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year		(Form MYPI, Line C)	(Form MYPI, Line 811)	Balance is negative, else N/A)	Status
Current Year (2011-12)		(390,255.19)	4,373,460.19	8.9%	Not Met
1st Subsequent Year (2012-13)		(409,265.00).	4,140,745.19	9.9%	Not Met
2nd Subsequent Year (2013-14)		(266,615,00)	4,100,000,00	6.5%	Not Met

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

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

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

Explanation: (required if NOT met) The loss of onetime Federal revenues coupled with declining enrollment and State funding, along with Revenue Limit deficts has created a deficit spending environment. The District and Board are working diligently to keep the deficit spending under control by making reductions where possible and building the reserves to sustain the revenue deficits. If the funding for schools does not change within the next two years a significant change to operations will be required.

Biggs Unified Butte County

CRITERION: Fund and Cash Balances

## 2011-12 First Interim General Fund School District Criteria and Standards Review

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DATA ENTRY. Current Year data are extracted. If Form MYPI points, data for the two subsequent years will be extracted; if not, enter data for the two subsequent, years.  Ending Fund Balance General Fund Projected Year Totals Fiscal Year (Form OTI, Line F2) (Form MYPI, Line D2) Status  Current Year (2011-12)	DATA ENTRY: Current Year data are  Fiscal Year  Current Year (2011-12)  1st Subsequent Year (2012-13)	extracted. If Form M	YPI exists, data for the tw Ending Fund Balan General Fund Projected Year Tol	vo subsequent yea nce	ars will be extracted	; if not, enter d	ata for the lw	o subseque	nt years.		
Ending Fund Balance General Fund Projected Year Tolis  Fiscal Year  Germ 01L Line F2   Form MYPL Line D2) Status  Current Year (2011-12) Sas A 795 31 Met 1275 528 00 Met 2	Fiscal Year Current Year (2011-12) 1st Subsequent Year (2012-13)		Ending Fund Balan General Fund Projected Year Tol	als	ars will be extracted	; if not, enter d	ata for the lw	o subseque.	nt years.		
Ending Fund Balance General Fund Projected Year Totals Fiscal Year (Form 91) Line F2   Form MYPL Line D2   Status Current Year (2011-12)   884,795,31   Met Is Subsequent Year (2013-14)   275,528,00   Met 275,52	Fiscal Year Current Year (2011-12) 1st Subsequent Year (2012-13)		Ending Fund Balan General Fund Projected Year Tol	als							
General Fund Projected Year Totals Projected Year Totals Fiscal Year (2011-12)	Current Year (2011-12) 1st Subsequent Year (2012-13)	(For	General Fund Projected Year Tot	als							
General Funds Projected Year Totals Projected Year Totals Projected Year (2011-12) Status Subsequent Year (2012-13) Sea 725-528.00 Med Seq 2011-12) Seq 275-528.00 Med Seq 2013-14) Seq 275-528.00 Med Seq 2013-14) Seq 275-528.00 Med Seq 2013-14) Seq 275-528.00 Med Seq 2013-14) Se	Current Year (2011-12) 1st Subsequent Year (2012-13)	(For	General Fund Projected Year Tot	als							
Projected Year Totals Fiscal Year (Form 01I, Line F2 ) Form MYPL, Line D2) Status Current Year (2011-12)	Current Year (2011-12) 1st Subsequent Year (2012-13)	(For	Projected Year Total								
Current Vear (2011-12)  S84.795.31 Met  275.528.00 Met  3.913.00 Met  4.913.00 Met  4.913.00 Met  4.913.00 Met  4.913.00 Met  5.913.00 Met  5.913.00 Met  5.913.00 Met  5.913.00 Met  6.	Current Year (2011-12) 1st Subsequent Year (2012-13)	(For	n 011, Line F2 ) (Form M	YPI, Line D2)							
275,528.00 Met  8,913,00 Met  9,913,00 Met	1st Subsequent Year (2012-13)				Status						
AA-2. Comparison of the District's Ending Fund Balance to the Standard  DATA ENTRY. Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  1b-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted. If not, data must be entered below.  Ending Cash Balance Ceneral Fund Fiscal Year (Form CASH, Line F, June Column) Status  Surrent Year (2011-12) S97,514,00 Met  1b-2. Comparison of the District's Ending Cash Balance to the Standard'  DATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.		National Property and American		684,795.31	Met						
DATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (reguired if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  18-1. Determining if the District's Ending Cash Balance is Positive  10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	2nd Subsequent Year (2013-14)										
DATA ENTRY. Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  1B-1. Determining if the District's Ending Cash Balance is Positive  1DATA ENTRY: If Form CASH exists, data will be extracted: if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  1DATA ENTRY: Enter an explanation if the standard is not met.  1DATA ENTRY: Enter an explanation if the standard is not met.  1DATA ENTRY: Enter an explanation if the standard is not met.  1DATA ENTRY: Enter an explanation if the standard is not met.  1DATA ENTRY: Enter an explanation if the standard is not met.	•		<del></del>	8,913.00	Met						
DATA ENTRY. Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  1B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted: if not, data must be entered below.  Ending Cash Balance  General Fund  Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2011-12) S97,514.00 Met  1ATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.											
DATA ENTRY. Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  1B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted: if not, data must be entered below.  Ending Cash Balance  General Fund  Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2011-12) S97,514.00 Met  1ATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	A-2. Comparison of the District	's Endina Fund B	Salance to the Standa	rd	· · · · · · · · · · · · · · · · · · ·					<del></del>	
STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  18-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column). Status  Current Year (2011-12) S97,514.00 Met  18-2. Comparison of the District's Ending Cash Balance to the Standard'  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	The second secon		The state of the s				74-1-4-1		.,,,,,,	*****************	14 THE REAL PROPERTY.
Explanation: (reguired if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2011-12) 597.514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	DATA ENTRY. Enter an explanation if	the standard is not r	net.								
Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  PATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund  Fiscal Year (Form CASH, Line F, June Column) Status  Surrent Year (2011-12) 597.514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  FISCAL YEAR (Form CASH, Line F, June Column) Status  STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.											
B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Durrent Year (2011-12) S97,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	1a STANDARD MET - Projected	general fund ending	balance is positive for th	e current fiscal ye	ar and two subsequ	ent fiscal year	š.				
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  PATA ENTRY: If Form CASH exists, data will be extracted: if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Furrent Year (2011-12) S97,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  PATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.											
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  PATA ENTRY: If Form CASH exists, data will be extracted: if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Furrent Year (2011-12) S97,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  PATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.								•			
B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  ATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  urrent Year (2011-12) S97,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	Explanation										
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  NATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  surrent Year (2011-12) S97,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard'  ATA ENTRY: Enter an explanation if the standard is not met.  1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	· · · · · · · · · · · · · · · · · · ·										
B-1. Determining if the District's Ending Cash Balance is Positive  ATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  current Year (2011-12) 597,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard.  ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -										
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  current Year (2011-12) 597,514.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.			<del> </del>					<del></del>			
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  current Year (2011-12) 597,514.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.					•						
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  current Year (2011-12) 597,514.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.			•								
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2011-12) 597,514.00 Met  PB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	B. CASH BALANCE STANE	DARD: Projected	general fund cash ba	alance will be p	ositive at the en	d of the curr	ent fiscal y	ear.			
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2011-12) 597,514.00 Met  PB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.										***************************************	
Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Furrent Year (2011-12) 597,514.00 Met  B-2. Comparison of the District's Ending Cash Balance to the Standard  FATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	B-1. Determining if the District's	s Ending Cash Ba	lance is Positive	Committee Control of C		A CONTRACTOR OF THE PARTY OF TH			. /	<del></del>	
General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Surrent Year (2011-12) 597,514.00 Met  PB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	ATA ENTRY: If Form CASH exists, d	ata will be extracted:	if not, data must be ente	ered below.							
General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2011-12) 597,514.00 Met  PB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.											
Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2011-12) 597,514.00 Met  PB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	·			ce	-						
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	Fiscal Year	· (F	•	Column)	Status						
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.				597,514.00	Met						
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	B 3 Comparison of the District	s Ending Cash B	alance to the Standa	rd.		#1/2#// <del>**********************************</del>					_
1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	B-z. Companson of the District	s chulling Cash D	alance to the Standar	i d			1				
	ATA ENTRY: Enter an explanation if	the standard is not m	net.			•	:				
	1a. STANDARD MET - Projected	general fund cash ba	slance will be positive at t	the end of the curr	ent fiscal year.		•				
Explanation:	•		·								
Explanation:			•	•						1.	
	Explanation:				·		-				

## 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	Di	istrict 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.

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	507	482	476
District's Reserve Standard Percentage Level:	<del> </del>	.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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- 2. If you are the SELPA AU and are excluding special education pass-through funds:

	100 - 100 -			
b.	Special Education Pass-through Fun	ds		
	(Fund 10, resources 3300-3499 and	6500	-6540	
	objects 7211-7213 and 7221-7223)			,

Current Year Projected Year Totals (2011-12)	1st Subsequent (2012-13)		2nd Subsequent Year (2013-14)		
	1.1				
0.00		0.00		0.00	

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

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

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		٠
	(Form 01I, objects 1000-7999) (Form MYPI, L	ine B	11)

- Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
  3. Total Expenditures and Other Financing Uses
- (Line B1 plus Line B2)
- Reserve Standard Percentage Level
   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 Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2011-12)	(2012-13)	(2013-14)
5,632,735.69	5,329,985.00	5,411,185.00
5,632,735.69	5,329,985.00	5,411,185.00
4%	4%	4%
225,309.43	213,199.40	216,447.40
60,000.00	60,000.00	60,000.00
225,309.43	213,199.40	216,447.40

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

## 2011-12 First Interim General Fund School District Criteria and Standards Review

## 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		
Resen	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted 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	0.00	00,0
2.	General Fund - Reserve for Economic Uncertainties		·	
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	. 684,792.81	275,528.00	8,913.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYPI, Line E1d)	(80.0)	0.00	
5.	Special Reserve Fund - Stabilization Arrangements	-		
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	281,000.00	265,000.00	267,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			1
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	. 0,00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	965,792.73	540,528.00	275,913.00
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	17:15%	10.14%	5.10%
	District's Reserve Standard			
	(Section 10B, Line 7):	225,309.43	213,199.40	216,447.40
		• •		
	Status:	Met	Met	Met
	· ·	· · · · · · · · · · · · · · · · · · ·		•

IOD.	Comparison	of District Reserve /	Amount to the Standard
------	------------	-----------------------	------------------------

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

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

Explanation:				-	 
(required if NOT met)	ļ ·				
	,		·	• •	
		·			

	CONTROL OF THE PROPERTY OF THE
UPI	PLEMENTAL INFORMATION
ATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
	<u>.</u>
52.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
3.	Temporary Interfund Borrowings
a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
b.	If Yes, identify the interfund borrowings:
4.	Contingent Revenues
a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years
	contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
	MAA, Mandated Costs and COLA. None of the revenues are budgeted in current year and MAA and Mandated Cost are not budgeted until received. COLA is budgeted in subsequent years per SSC Dartboard and until budget updates are received. The District has a budget cut list with identified reductions to implement and whether the item is negotiable or not.

#### S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% ог -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<ul> <li>1a. Contributions, Unrestricted General Fu.</li> </ul>	nd	\$ 100 miles		•	
(Fund 01, Resources 0000-1999, Object	8980)				
Current Year (2011-12)	(575,832.00)	(538,850.00)	-6:4%	(36,982.00)	Not Met
1st Subsequent Year (2012-13)	(575,832.00)	(538,850,00)	-6.4%	(36,982.00)	Not Met
2nd Subsequent Year (2013-14)	(575,832.00)	(538,850.00)	-6.4%	(36,982.00)	Not Met
1b. Transfers In, General Fund * Current Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)	0.00 11,550,00 11,550,00	22,651.00 11,550.00 11,550.00	New 0.0% 0.0%	22,651.00 , 0:00 0.00	Not Met Met Met
1c. Transfers Out, General Fund *					
· .	196,569.00	0.00	-100.0%	(196,569.00)	Not Met
1c. Transfers Out, General Fund * Current Year (2011-12) 1st Subsequent Year (2012-13)	196,569.00 196,569.00		-100.0%	(196,569.00) (196,569.00)	

#### 1d. Capital Project Cost Overruns

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

No

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The contributions to Transportation and Cafeteria have been decreased since Original Budget.

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

Explanation: (required if NOT met) The new Transfer In to the General Fund is the result of changes in recording the Critical Hardship revenue to Fund 14. The revenue is now being directly deposited to Fund 14 as committed to pay for the project and the tranfer to the General Fund is to pay the lease revenue note interest owed on the project.

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

Biggs Unified Butte County

# 2011-12 First Interim General Fund School District Criteria and Standards Review

Explanation: (required if NOT met)	The Transfers Out are letter dated July 2011.		Deferred Maintenac	e funding being dired	ctly deposited to Fi	und 14 under g	uidance provi	ded by CDE	from th
							***		
NO - There have been no c	anital project cost overnuo	s occurring since	e budget adoption the	t may impact the ger	neral fund oneratio	nal budget			
The state beautiful of	ipital project coot oralia.	ia about 711.19 cm to	, baagot aaoptioi, aii		iorai iaria oporatio	nai zaagoi.			
The second second		٠.							
Project Information:					•			1.	
r reject miormation.									
(required if YES)									
(required if YES)		· . ·							
(required if YES)	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·							
(required if YES)									
(required if YES)									
(required if YES)									
(required if YES)									• .

# S6. Long-term Commitments

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

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

¹ Include multiyear commitm	ents, multiye	ar debt agreements, and new progr	rams or contrac	its that result in long-t	erm obligations.	
6A. Identification of the Distri	ct's Long-t	erm Commitments	* 1(11.174.7)344762	200020070CUCFT.F.		
ATA ENTRY: If Budget Adoption da stracted data may be overwritten to nter all other data, as applicable.	ata exist (For update long	m 01CS, Item S6A), long-term com -term commitment data in Item 2, a	mitment data w s applicable. If	rill be extracted and it no Budget Adoption c	will only be necessary to click the a fata exist, click the appropriate butto	appropriate button for Item 1b. ons for items 1a and 1b, and
a. Does your district have lo (If No, skip items 1b and :				Yes		
b. if Yes to Item 1a, have ne since budget adoption?	w long-term	(multiyear) commitments been incu	ırred	No		
If Yes to Item 1a, list (or update benefits other than pensions)			and required a	annual debt service a	mounts. Do not include long-term co	mmitments for postemploymer
perione enter wan periodic		25 to alossossa ili kolii oli k		•		
Type of Commitment	# of Years Remaining	S Funding Sources (Rever		Object Codes Used I	For: Service (Expenditures)	Principal Balance as of July 1, 2011
pital Leases						
ertificates of Participation		· · ·				
neral Obligation Bonds			,			
pp Early Retirement Program	L	· · · · · · · · · · · · · · · · · · ·		· ·		<u> </u>
ite School Building Loans						<del> </del>
mpensated Absences	11	56000-8011		Varies year to year b	ased on where salaries are budgete	34,00
er Long-term Commitments (do no	ot include OF	PEB):	···			
se Revenue Note					· /	420,00
		Funds Deposited to Fund & trans	ferred to GF fo			
		payment of interest,				
	l	<u> </u>				
		L				1
·						
· · · · · · · · · · · · · · · · · · ·			• .	* -		
	•	Prior Year (2010-11) Annual Payment	Curren (2011 Annual F	l-12) Payment	1st Subsequent Year (2012-13) Annual Payment	2nd Subsequent Year (2013-14) Annual Payment
Type of Commitment (continu	ıed)	(P & I)	(P (	<u> </u>	(P & I)	(P&I)
pital Leases			-			
tificates of Participation	٠.					
eral Obligation Bonds						
p Early Retirement Program						
te School Building Loans						
npensated Absences		. 25,113		34,007	34,007	34,00
er Long-term Commitments (contin	nued):			· .		
se Revenue Note		11,101		11,550	11,550	11,55
		·				
	·					
Total Annua	l Payments:	36,214		45,557	45,557	45,55
		sed over prior year (2010-11)?	Ye		Yes	Yes

Biggs Unified Butte County

## 2011-12 First Interim General Fund School District Criteria and Standards Review

ENTRY: Enter an explanatio	n if Yes.							en en en en en en en en en en en en en e	
Yes - Annual payments for funded.	long-term comm	nitments have	increased in one	or more of th	e current or two su	bsequent fiscal )	ears. Explain ho	w the increase in annual	payments will
Explanation: (Required if Yes	The increase interest on th	s to long-term e lease revenu	commitment's wi ue note. The ren	II be funded for all the following interesting in the following interesting in the followin	om the same reve st payments are th	nue stream as bi e same.	udgeted. The 20	10/2011 year was the fire	st payment for
to increase in total annual payments)		4				•	• •	.*	
•	-								
		·	· · · · · · · · · · · · · · · · · · ·			·			
Identification of Decreas	es to Funding	Sources Us	sed to Pav Lo	na-term Co	nmitments	<del></del>	***************************************	• .	
ENTRY: Click the appropriate	e Yeş or No butte	on in Item 1; if	Yes, an explana	tion is require	d in Item 2.	tment period, or	are they one-time	e sources?	
					No				
No - Funding sources will r	ot decrease or e	expire prior to t	the end of the co	mmitment per	iod, and one-time	funds are not bei	ng used for long-	term commitment.	
	•	•			•				
Explanation:		<del></del>						The second second	
(Required if Yes)				• : .			* * * * * * * * * * * * * * * * * * *		

# \$7. Unfunded Liabilities

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

				· · · · · · · · · · · · · · · · · · ·
7A. Identification of the District's Estimated Unfunded Liability for	Postemployme	ent Benefits Other Than Pe	nsions (OPEB)	The second secon
·				
ATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Bud rst Interim data in items 2-4.	fget Adoption dat	a that exist (Form 01CS, Item S	7A) will be extracted; otherwis	e, enter Budget Adoption and
ist filteriin data in Rems 2-4.		<u> </u>		
a. Does your district provide postemployment benefits				
other than pensions (OPEB)? (If No, skip items 1b-4)		Yes		
b. If Yes to Item 1a, have there been changes since				
budget adoption in OPEB liabilities?				
•		Yes	•	
c. If Yes to Item 1a, have there been changes since				
budget adoption in OPEB contributions?				
		No	•	
		Dundant Adamston .		
2. OPEB Liabilities		Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. OPEB actuarial accrued liability (AAL)		2,652,956,00	4,608,437.00	
b. OPEB unfunded actuarial accrued liability (UAAL)		2,652,956.00	3,159,505.00	
c. Are AAL and UAAL based on the district's estimate or an				•
actuarial valuation?		Actuarial	Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB value	ation.		Nov 15, 2011	
			,	
3. OPEB Contributions		Dud-st Ad-str-		
<ul> <li>a, OPEB annual required contribution (ARC) per actuarial valuation or Alt Measurement Method</li> </ul>	ernative	Budget Adoption (Form 01CS, Item S7A)	First Interim	
Current Year (2011-12)		323,326,00	364,831.00	•
1st Subsequent Year (2012-13)		323,326.00	364,831.00	
2nd Subsequent Year (2013-14)		323,326.00	364,831.00	
b. OPEB amount contributed (for this purpose, include premiums paid to a	o self incirance f	rad)		
(Funds 01-70, objects 3701-3752)	a sett-modrance i	and)		•
Current Year (2011-12)		177,635.00	177,635.00	
1st Subsequent Year (2012-13)		152,635.00	152,635.00	
2nd Subsequent Year (2013-14)		152,635.00	152,635.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
Current Year (2011-12)		177,635.00	177,635.00	And the second second
1st Subsequent Year (2012-13)		152,635.00	152,635.00	. N <sub>c</sub>
2nd Subsequent Year (2013-14)		152,635.00	152,635.00	
d. Number of retirees receiving OPEB benefits				.+
Current Year (2011-12)		15	15	
1st Subsequent Year (2012-13)		13	13	
2nd Subsequent Year (2013-14)		13	13	•
·			• •	
4. Comments:				
(m)				***************************************
The AAL and UAAL are as of July 1, 2010.				

The AAL and UAAL are as of July 1, 2010.	 	-	•		

Biggs Unified Butte County

## 2011-12 First Interim General Fund School District Criteria and Standards Review

st in	terim data in items 2-4.							
1.	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					
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?						-	
			n/a					
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	- 1	n/a					. •
	•		Budg	et Adoption				
2.	Self-Insurance Liabilities		(Form 01	ICS, Item S7B)	First In	terim		
	Accrued liability for self-insurance programs     Unfunded liability for self-insurance programs	•			:			
							-	
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2011-12)	•		et Adoption ICS, Item S7B)	First In	terim		
	1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)		-	1	-			
	b. Amount contributed (funded) for self-insurance programs     Current Year (2011-12)     1st Subsequent Year (2012-13)				. , .			**************************************
	2nd Subsequent Year (2013-14)							
4.	Comments:							
	·	<del></del>					· · · · · · · · · · · · · · · · · · ·	*
				•	· .			

# \$8. Status of Labor Agreements ,

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

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

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

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

	f Certificated Labor Agree certificated labor negotiatio		ne Previous Reporting Period f budget adoption?	d		No		
		If Yes, skip to	section S8B.					
		If No, continu	e with section S8A.				A	
ertificat	ted (Non-management) Sa	alary and Bene	efit Negotiations					
			Prior Year (2nd Interim) (2010-11)		rent Year 2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Yea (2013-14)
	of certificated (non-manager valent (FTE) positions	ment) full-	31.8	3	3	1:3	29.8	8
a. H	lave any salany and henefit	negotiations h	een settled since budget adop	tion?	. ] ,	No		•
iai.	lave any salary and benefit		e corresponding public disclos				, complete questions 2 and 3	J.
	•		e corresponding public disclos					
		If No, comple	te questions 6 and 7.			,	1 10 ±	
1b. A	re any salary and benefit n	egotiations stil	unsettled?				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
			ete questions 6 and 7.		Y	'es		.*
otiatia	ons Settled Since Budget A	dontion		2 .		·· · · · ·		
			late of public disclosure board	meeting:		<del>.</del>	]	
						<i>.</i> .		•
	er Government Code Secti ertified by the district super		vas the collective bargaining a	greement				
	craned by the district super		f Superintendent and CBO cer	tification:				
							1	
	er Government Code Secti omeet the costs of the colle		vas a budget revision adopted		· ·	n/a		
	Theet the costs of the cont	-	f budget revision board adoption	on:				
			·		<del>-</del>	F-1 D-1-		$\neg$
ł. P	eriod covered by the agree	ment:	Begin Date:			End Date:		_
5. S	alary settlement:			Cur	rent Year		1st Subsequent Year	2nd Subsequent Year
	•			(2	011-12)		(2012-13)	(2013-14)
	the cost of salary settleme rojections (MYPs)?	ent included in t	he interim and multiyear					
			One Year Agreement					
		Total cost of	salary settlement					<u></u>
		% change in	salary schedule from prior year	r [				
	•	ī	or Aultiyear Agreement					
			salary settlement					
			•					
		% change in:	salary schedule from prior year	r				
		(may enter te	xt, such as "Reopener")					

# 2011-12 First Interim General Fund School District Criteria and Standards Review

c	ations Not Settled		• •	
6.	Cost of a one percent increase in salary and statutory benefits	23,000		
		Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7.	Amount included for any tentative salary schedule increases	0	(2012-10)	(2010 14)
Certific	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	554,475	554,475	554,47
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%
	ated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
	new costs negotiated since budget adoption for prior year ents 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:			
	·			
ertific	ated (Non-management) Step and Column Adjustments	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are step & column adjustments included in the interim and MYPs?	. Yes	Yes	Yes
2.	Cost of step & column adjustments	38,000	38,000	38,000
з.	Percent change in step & column over prior year	3.0%	3.0%	3.0%
ertifica	ated (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
	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
	employees meaded in the interim and wife as	Yes	Yes	Yes
	ited (Non-management) - Other r significant contract changes that have occurred since budget adoption and	the cost impact of each change (i.e.,	class size, hours of employment, leav	e of absence, bonuses, etc.):
		the cost impact of each change (i.e.	class size, hours of employment, leav	e of absence, bonuses, etc.):
		the cost impact of each change (i.e.,	class size, hours of employment, leav	e of absence, bonuses, etc.):
		the cost impact of each change (i.e.,	class size, hours of employment, leav	
		the cost impact of each change (i.e.,	class size, hours of employment, leav	
		the cost impact of each change (i.e.,	class size, hours of employment, leav	
		the cost impact of each change (i.e.,	class size, hours of employment, leav	

					***************************************	
S8B. Cost Analysis of District's	Labor Agre	eements - Classified (Non-m	anagement) Employ	rees		
DATA ENTRY: Click the appropriate No, enter data, as applicable, in the	Yes or No but remainder of s	tton for "Status of Classified Labo section S8B; there are no extraction	r Agreements as of the ons in this section.	Previous Repo	orting Period." If Yes, nothing furthe	er is needed for section S8B. If
Status of Classified Labor Agreem Were all classified labor negotiations	settled as of If Yes, skip t			No		
0	D					•
Classified (Non-management) Sala	ry and Benet	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-manageme FTE positions	ent)	26.4		26.3	26.3	26.3
1a. Have any salary and benefit	negotiations h	peen settled since budget adoption	n?	No		
	If Yes, and the	ne corresponding public disclosur ne corresponding public disclosur	e documents have been	filed with the	COE, complete questions 2 and 3 the COE, complete questions 2-5.	
	If No, comple	ete questions 6 and 7.		_	•	
1b. Are any salary and benefit no	•	Il unsettled? lete questions 6 and 7.	,	Yes		·
		·				
Negotiations Settled Since Budget Ac 2a. Per Government Code Section		date of public disclosure board m	eeting:			
2b. Per Government Code Section certified by the district superior		was the collective bargaining agre	eement			
		of Superintendent and CBO certifi	cation:			en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de
<ol> <li>Per Government Code Section to meet the costs of the collection</li> </ol>	ctive bargainii	was a budget revision adopteding agreement?  of budget revision board adoption:		n/a		
Period covered by the agree	ment:	Begin Date:		End Da	ate:	
5. Salary settlement:	. : 1	-	Current Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
is the cost of salary settleme projections (MYPs)?	nt included in	the interim and multiyear	and the second second	·		
		One Veer Agreement			•	
*		One Year Agreement salary settlement				
ng National John Mark Steel (1987)		salary schedule from prior year				
		or Multiveer A suseement				
		Multiyear Agreement salary settlement			. , , , , , , , , , , , , , , , , , , ,	
		salary schedule from prior year			-	
e e e	(may enter te	ext, such as "Reopener")				
	identity the se	ource of funding that will be used	to support multiyear sa	iary commune	ans.	
	L					
legotiations Not Settled		_				
6. Cost of a one percent increas	e in salary an	d statutory benefits		10,000		
			Current Year (2011-12)	<u> </u>	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<ol><li>7. Amount included for any tenta</li></ol>	ative salary sc	nedule increases		0	0	0

## 2011-12 First Interim General Fund School District Criteria and Standards Review

	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	281,375	281,375	281,375
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	-2.8%	0.0%	0.0%
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption	<u></u>		,
Are any new costs negotiated since budget adoption for prior year settlements 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:			
			·
Classified (Non-management) Step and Column Adjustments	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	*	İ	
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	8,000	8,000	8,000
<ol><li>Percent change in step &amp; column over prior year</li></ol>	5.0%	5.0%	5.0%
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired			
employees included in the interim and MYPs?	Yes	Yes	Yes
Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption an	d the cost impact of each (i.e., hou	rs of employment, leave of absence, bonu	ises, etc.):
· · · · · · · · · · · · · · · · · · ·			
the state of the s			<del></del>

#### 2011-12 First Interim General Fund School District Criteria and Standards Review

S8C. Cost Analysis of District's Labor	Agreements - Management/Superv	isor/Confidential Empl	oyees			
DATA ENTRY: Click the appropriate Yes or N further is needed for section S8C. If No, enter	o button for "Status of Management/Supe	ervisor/Confidential Labor A	greements as of the Previous Rep	orting Per	riod." If Yes or n/a, not	hing
			xtractions in this section.			
Status of Management/Supervisor/Confider Were all managerial/confidential labor negotia		ous Reporting Period N	0			
	r n/a, skip to S9.	14				
	ontinue with section S8C.					
Management/Supervisor/Confidential Salar	y and Banefit Negotiations					
management daper visor connactual calar	Prior Year (2nd Interim)	Current Year	1st Subsequent Year		2nd Subsequent	Year
	(2010-11)	(2011-12)	(2012-13)		(2013-14)_	
Number of management, supervisor, and				.		
confidential FTE positions	6.4	6.	4	6.4	· · · · · · · · · · · · · · · · · · ·	6.0
1a. Have any salary and benefit negotiation	ons been settled since budget adoption?			•		
	complete question 2.	No				
	omplete questions 3 and 4.		<del></del>			
1b. Are any salary and benefit negotiation	· · · · · · · · · · · · · · · · · · ·	Ye	S			
If Yes, c	omplete questions 3 and 4.		•			
Negotiations Settled Since Budget Adoption					÷	
Salary settlement:		Current Year	1st Subsequent Year		2nd Subsequent	Year
		(2011-12)	(2012-13)		(2013-14)	•
Is the cost of salary settlement include	ed in the interim and multiyear					
projections (MYPs)?	st of salary settlement				<del></del>	
i otal co	st of salary settlement					·····
	in salary schedule from prior year					
(may en	ter text, such as "Reopener")		· · ·			
Negotiations Not Settled			· .			
Cost of a one percent increase in sala	ry and statutory benefits	6,00	0	··	*	
						,
•		Current Year (2011-12)	1st Subsequent Year (2012-13)		2nd Subsequent \ (2013-14)	rear
Amount included for any tentative sala	ry schedule increases	<del></del>	0 (2012-13)	0	(2013-14)	0
. Allowed the any contacts on a			·			- "
		<b>6</b>			6. d 0. brd)	
Management/Supervisor/Confidential lealth and Welfare (H&W) Benefits		Current Year (2011-12)	1st Subsequent Year (2012-13)		2nd Subsequent \ (2013-14)	rear ·
realth and wonder (news) benefits	9,	(2011-12)	(2012-10)			
<ol> <li>Are costs of H&amp;W benefit changes incl</li> </ol>	uded in the interim and MYPs?	Yes	Yes		Yes	
<ol><li>Total cost of H&amp;W benefits</li></ol>		110,000	<del></del>	115,850		115,850
Percent of H&W cost paid by employe		100.0%	0.0%	- +	100.0% 0,0%	
Percent projected change in H&W cost	t over prior year	. 0.0%	0.076		0,076	
Management/Supervisor/Confidential		Current Year	1st Subsequent Year (2012-13)		2nd Subsequent \(\) (2013-14)	rear
Step and Column Adjustments		(2011-12)	(2012-13)		(2013-14)	
<ol> <li>Are step &amp; column adjustments include</li> </ol>	ed in the budget and MYPs?	Yes	Yes		Yes	
Cost of step & column adjustments		4,000		4,000	4.0%	4;000
<ol> <li>Percent change in step and column over</li> </ol>	er prior year	4.0%	4.0%		4.070	
			•			
fanagement/Supervisor/Confidential		Current Year	1st Subsequent Year		2nd Subsequent Y	'ear
Other Benefits (mileage, bonuses, etc.)		(2011-12)	(2012-13)		(2013-14)	
Are costs of other benefits included in t	the interim and MYPs?	Yes	Yes		Yes	
Total cost of other benefits	and and and will of	3,175		3,175	100	3,175
Percent change in cost of other benefit	s over prior year	30.0%	0.0%		0.0%	

Biggs Unified Butte County

# 2011-12 First Interim General Fund School District Criteria and Standards Review

92	Status	of Other	Funds

004	Idea Alfred to a control Consideration Research Continue Front Delegans					
59A.	Identification of Other Funds with Negative Ending Fund Balances		****			oder neurona
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide	le the reports referenced in	Item 1.		•	
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	. No				
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditule each fund.	res, and changes in fund ba	ilance (e.g., an inter	im fund report)	and a multiyear projec	ction report f
2.	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	e ending fund balance for th	e current fiscal year	. Provide reaso	ons for the negative ba	lance(s) and

	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes ert the reviewing agency to the need for additional review.	" answer to a	any singlé indicator does not necess	arily suggest a cause for concern, but
-	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatical	ally complete	ed based on data from Criterion 9.	
•				
A1.	Do cash flow projections show that the district will end the current fiscal year with a			
	negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)		No .	
A2,	Is the system of personnel position control independent from the payroll system?		Yes	
7			163	· · ·
АЗ.	Is enrollment decreasing in both the prior and current fiscal years?	* *		
	and the second of the second o		Yes	
	Are party charter appeals apparation in district beyondering that impost the district	•		
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?		No	
A5.	Has the district entered into a bargaining agreement where any of the current	•	N	
	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 ·	<del></del>
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	1		
	retired employees?		Yes	
				•
	to the effectivity for a state of the country of the country of			<del></del>
A7.	Is the district's financial system independent of the county office system?	•	No	
•				
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education		N.	
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)		No	
			• • • • • • • • • • • • • • • • • • •	* *
A9.	Have there been personnel changes in the superintendent or chief business			
	official positions within the last 12 months?		Yes	
nen p	roviding comments for additional fiscal indicators, please include the item number applicable t			<u> </u>
	Comments: A6 - The Classifed retirees currently receive uncapped medical A9 - New Superintendent as of 1/1/11.	benefits for	a mximum of 5 years or until medica	re eligible whichever comes first.
	(optional) A9 - New Superintendent as of 171711.		•	

End of School District First Interim Criteria and Standards Review