



**Beverly Hills
Unified School District**

**2011/2012 1st Interim Budget
November 22, 2011**

Economic Impacts to BHUSD

- Economic Recovery Slower than expected
 - End of federal stimulus
 - School Districts no longer receiving “one-time” stimulus funds
 - Ex: BHUSD 10-11 Federal Revenue 4.5M / 11-12 Federal Revenue 1.8M
- BHUSD Property Tax Revenue -2.6% in 09/10, .5% in 10/11, 1% in 11/12

LAO Revenue Forecast

- Legislative Analyst Office (LAO) projects \$3.7 Billion below estimate in June budget package
 - Trigger cuts February 1, 2012
 - 1 Billion to Revenue Limit / Fair Share
 - \$189 Per Student Reductions
 - BHSUD = \$830,000 (\$600,000 capped in Fair Share Reduction)
 - Department of Finance projections December 15, 2011
 - Trigger cuts will be the lower of the LAO and Department of Finance projections

LAO Revenue Forecast

- 2012/13 Budget problem - \$13 Billion
 - \$3.7 Billion deficit at end of 2011/12
 - Lower projected revenues (Trigger Cuts)
 - \$10 Billion operating shortfall
 - Expiring temporary measures
 - Prop 98 expected to rise by \$6 billion
 - Repayment of property tax loan due (2009)

BHUSD Multi-Year Projection

| School Year | 2011-12 | 2012-13 | 2013-14 |
|-------------------------------------|-----------------------|--------------------|--------------------|
| Beginning Balance | 5.7M = 11% Reserve | 4.2M = 8% Reserve | 2.5M = 5% Reserve |
| Projected Revenue | 50.8M | 50.5M | 50.5M |
| Projected Expenditures | 52.3M | 52M | 52M |
| Net Increase / Decrease | (1.5M) | (1.5M) | (1.5M) |
| Ending Balance | 4.2M = 8% Reserve | 2.7M = 5% Reserve | 1.2M = 3% Reserve |
| | | | |
| Basic Aid Reserve Beginning Balance | .75M | 5.75M | 5.75M |
| Basic Aid Reserve Ending Balance | 5.75M | 5.75M | 5.75M |
| Total Available Reserve | 9.95M = 17.5% Reserve | 8.3M = 16% Reserve | 7M = 13.5% Reserve |

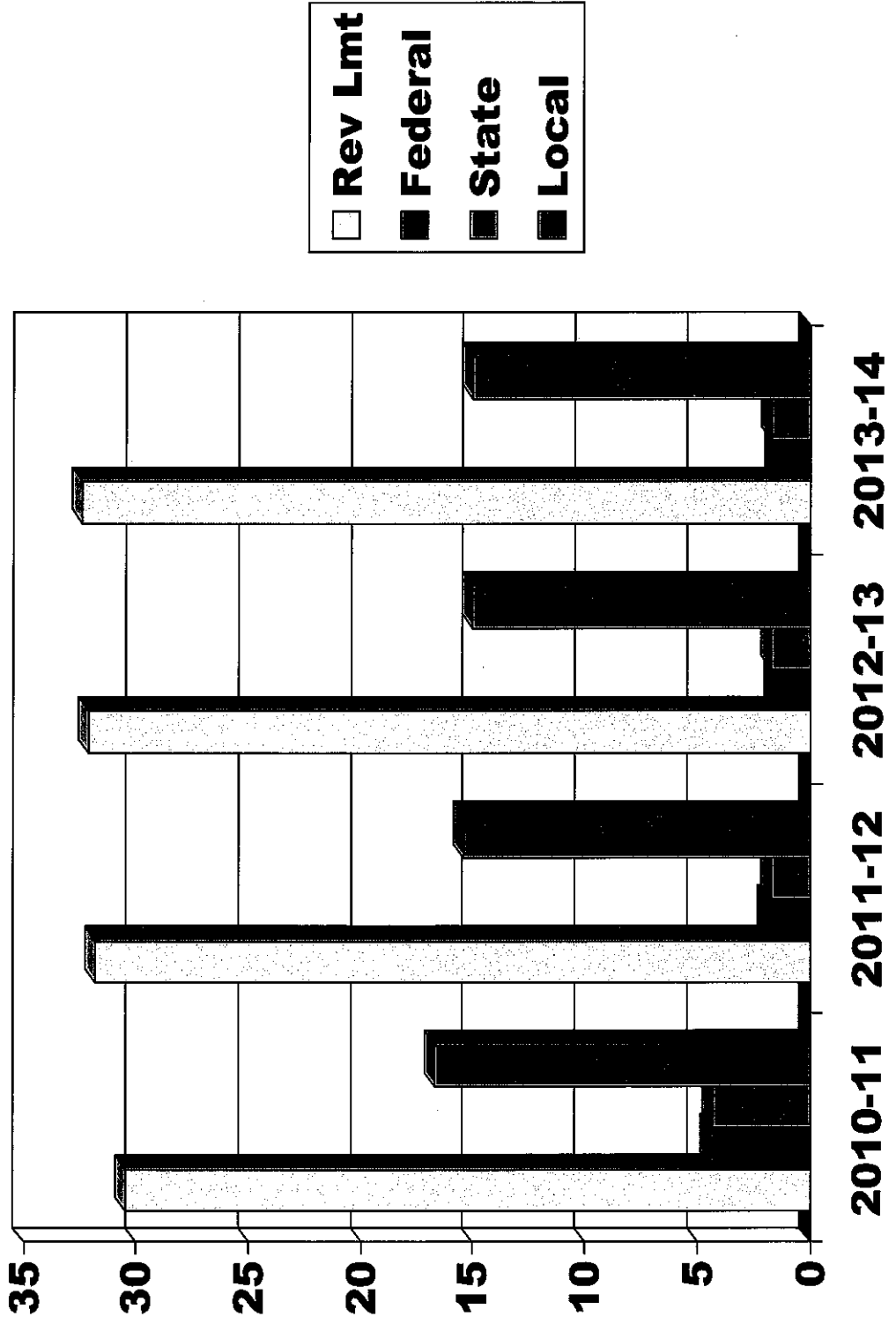
Why The Operating Deficit of 1.5M in 2011-12?

- Total Expenditures in 2010-11 vs. 2011-12 are Constant (52.5M)
- Total Revenues in 2010-11 vs. 2011-12 are down 5M
- 2010-11 Total Revenue = 56M
- 2011-12 Total Revenue = 50.8M
 - “One-time” Federal funds no longer received
 - Deferred state funds no longer received
 - Increased Fair Share Reduction by 1M this school year (from 2M to 3M)

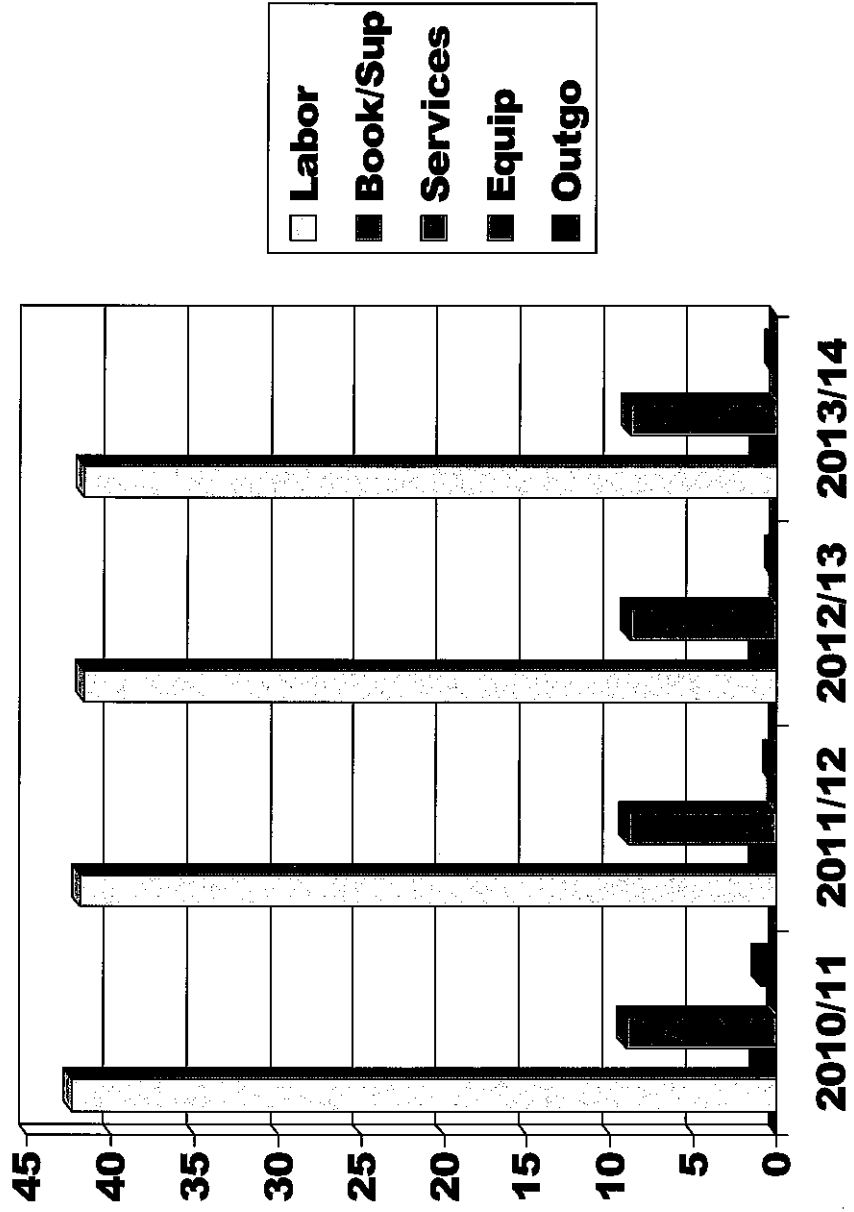
Basic Aid Fair Share Reduction

| | | |
|---|--------------------------------|--------------------|
| - | K-3 Class Size Reduction PY | \$410,782 |
| - | School Safety Violence PY | \$ 46,407 |
| - | Instructional Materials | \$291,758 |
| - | CSR 9th (Morgan Hart) | \$160,491 |
| - | Core Supplemental | \$ 54,475 |
| - | Remedial Intervention | \$ 38,494 |
| - | Low Starr/At Risk | \$ 5,537 |
| - | Gifted and Talented | \$ 34,371 |
| - | Adult Education | \$541,865 |
| - | School Library Improvement | \$237,501 |
| - | Professional Development Block | \$530,234 |
| - | School Safety Violence | \$ 50,438 |
| - | Peer Assistance Review | \$ 25,299 |
| - | Middle High School Counseling | \$226,279 |
| - | Art Music Block | \$ 70,916 |
| - | Pupil Retention | \$ 16,113 |
| - | CAHSEE | \$ 32,589 |
| - | Math/Reading Prof. Dev. | \$ 20,042 |
| - | Math/Reading PD EL | \$ 13,021 |
| - | Advanced Placement | \$ 676 |
| - | Community Based Educ. | \$ 11,828 |
| - | Oral Health | \$ 1,516 |
| - | K-3 CSR Advance | \$171,920 |
| | Total | \$2,992,558 |

REVENUE



EXPENDITURES



Budget Recommendations

- Approve the 1st Interim Budget with a Positive Certification
- Prepare for Mid-Year Trigger Cut of an additional \$600,000
- Continue to monitor expenditures and make reductions where possible

A. INTRODUCTION

The Beverly Hills Unified School District is presenting its 2011/2012 1st Interim Budget as required under Education Code Sections 35035(g), 42130, and 42131. The requirement provides for the Governing Board to certify the district's ability to meet its financial obligations for the current fiscal year and two subsequent years. The reporting periods must occur within forty-five days of October 31st or January 31st of each year.

The administration submits the budget to the Board of Education with a recommended "Positive" certification. The certification process provides for a selection of three opinions of reporting fiscal solvency. These certifications are:

- Positive: The district will be able to meet its financial obligations for the current year and two subsequent years and maintain a positive cash status.
- Qualified: The district may not be able to meet its financial obligations and maintain a positive cash status for the current year and two subsequent years.
- Negative: The district will not be able to meet its financial obligations and will not have a positive cash status.

The Los Angeles County Office of Education, as part of their review process, will evaluate the board approved budget to render their opinion based on the information provided. LACOE can accept or downgrade the certification filed if they disagree with assumptions used or the District's responses to their specific questions during their review process. District staff maintains a very positive working relationship with LACOE and looks forward to the continued open communication and dialog during the review process. Upon the conclusion of their review process, a letter is forwarded to the Board of Education President and Superintendent stating their concurrence or concerns that would downgrade the certification.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT

Budget Form Layout

The budget forms submitted to the Board of Education for review are required by the Education Code to be presented in the approved state software and are consistent in their format from year to year. Each fund is presented in a summary format for the first 2 pages of the budget document including revenue, expenditures, and fund balances and then provides detail by revenue and expenditures by object category. The budget forms are identified by a form number corresponding to the fund type in the top right hand corner and a written description in the heading as well.

In addition, the budget form provides a current year comprehensive look of the budget for the 2011/2012 fiscal year from adopted in column "A" to current Board Approved Operating Budget in column "B," Actuals to Date in Column "C" (for the first interim this includes revenue received and expenditures made through October 31st), projected year totals in column "D" and the difference between board approved operating budget and projected year budget in column "F." The last column represents the difference calculated in percentage of change.

A copy of the entire budget is being presented to the Board of Education for review. Each page has been separately numbered for easy reference and questions.

B. ASSUMPTIONS USED

- Enrollment in the district has not declined as much as projected in the adopted budget. The changes in population are based on residents moving in and out of the district into existing homes and apartments. The district is vigorously maintaining a check on residency and following board policy on permits. For the interim budget, enrollment projections are to be constant for the next two years and will be closely monitored and updated as new information becomes available.

- The resulting average daily attendance based on the enrollment will be used to report to the state. Average daily attendance (ADA) is the method of comparison used by many districts and is also a basis for funding of some programs. The Beverly Hills Unified School District is not exempt from tracking its information by ADA and reports three times a year.
- A minimum increase for property taxes at less than 1% have been included in the two subsequent years and the district is watching the tax receipts very closely due to our dependence on them as a basic aid district. (Maintaining a higher reserve is a protection for the tax fluctuations.)
- The Beverly Hills Unified School District continues to be a “Basic Aid District” which means we collect more revenue in property taxes than we would receive through the revenue limit calculation. Basic Aid districts are allowed to keep the excess property taxes. The district continues to have a “fair share” reduction of 3 million dollars , which amounts to losing state program revenues. Due to the difficulty in tracking the programs that will not be funded, our budget reflects all programs at their funding level with a one time negative adjustment for the fair share reduction (in object 8590). The “fair share” reduction covers contributions for the following programs for 2011-2012 in the amount of \$2,992,558:

| | |
|--------------------------------------|-----------|
| a. K-3 Class Size Reduction PY | \$410,782 |
| b. School Safety Violence PY | \$ 46,407 |
| c. Instructional Materials | \$291,758 |
| d. CSR 9 th (Morgan Hart) | \$160,491 |
| e. Core Supplemental | \$ 54,475 |
| f. Remedial Intervention | \$ 38,494 |
| g. Low Star/At Risk | \$ 5,537 |
| h. Gifted and Talented | \$ 34,371 |

BEVERLY HILLS UNIFIED SCHOOL DISTRICT

| | |
|-----------------------------------|-----------|
| i. Adult Education | \$541,865 |
| j. School Library Improvement | \$237,501 |
| k. Professional Development Block | \$530,234 |
| l. School Safety Violence | \$ 50,438 |
| m. Peer Assistance Review | \$ 25,299 |
| n. Middle High School Counseling | \$226,279 |
| o. Art Music Block | \$ 70,916 |
| p. Pupil Retention | \$ 16,113 |
| q. CAHSEE | \$ 32,589 |
| r. Math/Reading Prof. Dev. | \$ 20,042 |
| s. Math/Reading PD EL | \$ 13,021 |
| t. Advanced Placement | \$ 676 |
| u. Community Based Educ. | \$ 11,828 |
| v. Oral Health | \$ 1,516 |
| w. K-3 CSR Advance | \$171,920 |

- The district no longer has income from one time federal funding under American Recovery and Reinvestment Act (ARRA) and all expenditures have been made and reported. This provided additional relief and minimized reductions necessary between 2009/2010 and 2010/2011. The federal programs maintained in the district are under No Child Left Behind, Title 1, 2 and 3 and Individuals with Disabilities Education Act (IDEA).

- The district is using Schools Services of California dart board and LACOE guidelines for lottery funding at \$112.50 and \$17.50 per annual ADA. Proposition 20 is the restricted lottery amount for instructional materials funded at \$17.50 and these expenditures are subject to audit test for compliance.
- Beverly Hills USD is very fortunate to have a partnering arrangement with the City, in which, the districts receives \$9.7 million based on a signed agreement (which sunsets in June, 2012). A separate amount of \$600,000 is set aside for the replacement of the turf and held in an escrow account. The same amount has been maintained in the budget for subsequent years with a list of reductions ready to be brought forward to the Board of Education to address any shortfall as needed.
- District continues to receive oil revenue and is very conservative in the estimate and monitors it separately.
- District is estimating interest earned at 1.2% for the year. The district does also calculate interest earned on all federal programs based on cash on hand, and refunds this interest to the state.
- The reserve for Economic Uncertainty is set aside at the required 3%. The board recognizes the need to maintain a larger reserve due to the dependence on property taxes and is maintaining a Basic Aid Reserve in Special Reserve Fund 17 for this purpose.
- The district has no additional debt obligations and does recognize the need to have LACOE informed prior to issuance as part of good communication. The district issued Tax Revenue Anticipation Notes of approximately \$9,000,000 to assist with cash flow since we are a basic aid district and rely on tax revenue, which is primarily funded in December and April of each year.
- Negotiations continue for all bargaining units of the district. The Assistant Superintendent of Human Resources and Assistant Superintendent of Business actively participate with administrative staff and our bargaining unit members to maintain open communication and problem solve during these difficult times.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT

- The administration closely monitors the status of other funds of the district and is working at consolidating them as much as possible. The Adult Education and Deferred Maintenance Funds were closed since the funds went into the General fund. The district is operating ESL within Adult Education out of the General Fund.
- District has followed School Services of California Dartboard for estimated cost of living allowances , deficits, and lottery estimates,
- The district at this time has not incorporated any Special Education Mental Health Funding into the budget because of decisions made by district Superintendents at the Tri-Cities Special Education Local Plan Area (SELPA) to hold revenue and watch what happens next.
- District is closely monitoring cash on a daily basis and will continue to need an annual Tax Revenue Anticipation Notes (TRANS) to assist with covering operating costs while waiting for property tax payments and state and federal revenue.



Beverly Hills Unified School District

2011-2012 FIRST INTERIM BUDGET

Dr. Gary W. Wood, Superintendent
Dr. Alex Cherniss, Asst. Supt., Business Services
Ms. Mary Anne McCabe, Exec. Director, Budget/Fiscal

Presented to Board of Education for Action 11/22/11



Beverly Hills Unified School District

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Beverly Hills Unified School District

2011-2012 FIRST INTERIM BUDGET

Section 1: Multi-Year Budgets

- 01: General Fund Summary
- 01: General Fund Unrestricted
- 01: General Fund Restricted
- 13: Cafeteria Fund
- 17: Special Reserve for Other Than Capital Outlay Projects
- 21: Building Program
- 25: Capital Facilities Fund (Developer Fee)
- 35: County Schools Facilities Fund (State Building)

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 31,801,634.00 | 0.90% | 32,086,954.00 | 0.97% | 32,398,352.00 |
| 2. Federal Revenues | 8100-8299 | 1,813,671.00 | -16.54% | 1,513,668.00 | 0.00% | 1,513,668.00 |
| 3. Other State Revenues | 8300-8599 | 1,739,477.00 | -3.57% | 1,677,353.00 | 0.00% | 1,677,353.00 |
| 4. Other Local Revenues | 8600-8799 | 20,475,639.00 | -26.59% | 15,030,419.00 | 0.00% | 15,030,419.00 |
| 5. Other Financing Sources | 8900-8999 | 4,492.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5) | | 55,834,913.00 | -9.90% | 50,308,394.00 | 0.62% | 50,619,792.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | | | |
| | | | | 25,928,305.00 | | 25,678,305.00 |
| b. Step & Column Adjustment | | | | | | |
| | | | | 257,000.00 | | 257,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | | | |
| | | | | (507,000.00) | | (207,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 25,928,305.00 | -0.96% | 25,678,305.00 | 0.19% | 25,728,305.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | | | |
| | | | | 7,047,572.00 | | 7,070,572.00 |
| b. Step & Column Adjustment | | | | | | |
| | | | | 70,100.00 | | 70,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | | | |
| | | | | (47,100.00) | | (47,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 7,047,572.00 | 0.33% | 7,070,572.00 | 0.33% | 7,093,572.00 |
| 3. Employee Benefits | 3000-3999 | 8,762,951.14 | -0.07% | 8,756,886.00 | 0.00% | 8,756,886.00 |
| 4. Books and Supplies | 4000-4999 | 1,212,916.00 | 2.22% | 1,239,883.00 | 0.00% | 1,239,883.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,920,901.00 | -0.56% | 8,870,902.00 | -0.15% | 8,857,199.00 |
| 6. Capital Outlay | 6000-6999 | 62,612.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 392,167.00 | -15.30% | 332,167.00 | 0.00% | 332,167.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | 7600-7699 | 5,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 57,327,424.14 | -9.38% | 51,948,715.00 | 0.11% | 52,008,012.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,492,511.14) | | (1,640,321.00) | | (1,388,220.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | | | | | |
| | | 5,694,457.57 | | 4,201,946.43 | | 2,561,625.43 |
| 2. Ending Fund Balance (Sum lines C and D1) | | | | | | |
| | | 4,201,946.43 | | 2,561,625.43 | | 1,173,405.43 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | | | | | | |
| | 9710-9719 | 50,000.00 | | 50,000.00 | | 50,000.00 |
| b. Restricted | | | | | | |
| | 9740 | 66.61 | | 43.61 | | 713.61 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | | | | | | |
| | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | | | | | | |
| | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | | | | | | |
| | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | | | | | | |
| | 9789 | 1,719,822.00 | | 1,560,000.00 | | 0.00 |
| 2. Unassigned/Unappropriated | | | | | | |
| | 9790 | 2,432,057.82 | | 951,581.82 | | 1,122,691.82 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3eF must agree with line D2) | | 4,201,946.43 | | 2,561,625.43 | | 1,173,405.43 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,719,822.00 | | 1,560,000.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 2,432,057.82 | | 951,581.82 | | 1,122,691.82 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 5,814,046.10 | | 5,874,046.10 | | 5,934,046.10 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) | | 9,965,925.92 | | 8,385,627.92 | | 7,056,737.92 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 17.38% | | 16.14% | | 13.57% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections) | | | | | | |
| | | 4,386.00 | | 4,350.00 | | 4,350.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 57,327,424.14 | | 51,948,715.00 | | 52,008,012.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 57,327,424.14 | | 51,948,715.00 | | 52,008,012.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,719,822.72 | | 1,558,461.45 | | 1,560,240.36 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,719,822.72 | | 1,558,461.45 | | 1,560,240.36 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 30,978,639.00 | | | | |
| a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024) | | 7,049.59 | 2.81% | 7,247.59 | 5.27% | 7,629.59 |
| b. Revenue Limit ADA (Form RLI, line 5b, ID 0033) | | 4,455.00 | -2.36% | 4,350.00 | 0.00% | 4,350.00 |
| c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269) | | 31,405,923.45 | 0.39% | 31,527,016.50 | 5.27% | 33,188,716.50 |
| d. Other Revenue Limit (Form RLI, lines 6 thru 14) | | 0.00 | 0.00% | | 0.00% | |
| e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082) | | 31,405,923.45 | 0.39% | 31,527,016.50 | 5.27% | 33,188,716.50 |
| f. Deficit Factor (Form RLI, line 16) | | 0.80246 | 0.00% | 0.80246 | 0.00% | 0.80246 |
| g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284) | | 25,201,997.33 | 0.39% | 25,299,169.66 | 5.27% | 26,632,617.44 |
| h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099) | | 6,167,323.67 | 3.05% | 6,355,471.34 | -16.08% | 5,333,421.56 |
| i. Revenue Limit Transfers (Objects 8091 and 8097) | | (822,995.00) | -2.79% | (800,000.00) | 0.00% | (800,000.00) |
| j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41) | | 432,313.00 | 0.00% | 432,313.00 | 0.00% | 432,313.00 |
| k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1) | | 30,978,639.00 | 1.00% | 31,286,954.00 | 1.00% | 31,598,352.00 |
| 2. Federal Revenues | 8100-8299 | 3,474.00 | 0.00% | 3,474.00 | 0.00% | 3,474.00 |
| 3. Other State Revenues | 8300-8399 | 1,327,353.00 | -3.77% | 1,277,353.00 | 0.00% | 1,277,353.00 |
| 4. Other Local Revenues | 8600-8799 | 11,645,219.00 | -3.82% | 11,200,000.00 | 0.00% | 11,200,000.00 |
| 5. Other Financing Sources | 8900-8999 | (5,803,533.00) | 14.55% | (6,647,673.00) | 0.90% | (6,707,663.00) |
| 6. Total (Sum lines A1k thru A5) | | 38,151,152.00 | -2.70% | 37,120,108.00 | 0.68% | 37,371,516.00 |
| B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 20,700,031.00 | | 20,700,031.00 |
| b. Step & Column Adjustment | | | | 207,000.00 | | 207,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (207,000.00) | | (207,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 20,700,031.00 | 0.00% | 20,700,031.00 | 0.00% | 20,700,031.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,700,782.00 | | 4,700,782.00 |
| b. Step & Column Adjustment | | | | 47,100.00 | | 47,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (47,100.00) | | (47,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,700,782.00 | 0.00% | 4,700,782.00 | 0.00% | 4,700,782.00 |
| 3. Employee Benefits | 3000-3999 | 6,716,886.14 | 0.00% | 6,716,886.00 | 0.00% | 6,716,886.00 |
| 4. Books and Supplies | 4000-4999 | 636,783.00 | 0.00% | 636,783.00 | 0.00% | 636,783.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,721,411.00 | 0.00% | 5,721,411.00 | 0.00% | 5,721,411.00 |
| 6. Capital Outlay | 6000-6999 | 62,612.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 332,167.00 | 0.00% | 332,167.00 | 0.00% | 332,167.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (47,654.00) | 0.00% | (47,654.00) | 0.00% | (47,654.00) |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 38,823,018.14 | -0.16% | 38,760,406.00 | 0.00% | 38,760,406.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (671,866.14) | | (1,640,298.00) | | (1,388,890.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 4,873,745.96 | | 4,201,879.82 | | 2,561,581.82 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,201,879.82 | | 2,561,581.82 | | 1,172,691.82 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 50,000.00 | | 50,000.00 | | 50,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,719,822.00 | | 1,560,000.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,432,057.82 | | 951,581.82 | | 1,122,691.82 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,201,879.82 | | 2,561,581.82 | | 1,172,691.82 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,719,822.00 | | 1,560,000.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 2,432,057.82 | | 951,581.82 | | 1,122,691.82 |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 5,814,046.10 | | 5,874,046.10 | | 5,934,046.10 |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 9,965,925.92 | | 8,385,627.92 | | 7,056,737.92 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Assumptions that step and column is covered with attrition and sub costs over the year. Staffing remains constant at current levels with benefits also constant. District is deficit spending as can be shown | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 822,995.00 | -2.79% | 800,000.00 | 0.00% | 800,000.00 |
| 2. Federal Revenues | 8100-8299 | 1,810,197.00 | -16.57% | 1,510,194.00 | 0.00% | 1,510,194.00 |
| 3. Other State Revenues | 8300-8599 | 412,124.00 | -2.94% | 400,000.00 | 0.00% | 400,000.00 |
| 4. Other Local Revenues | 8600-8799 | 8,830,420.00 | -56.62% | 3,830,419.00 | 0.00% | 3,830,419.00 |
| 5. Other Financing Sources | 8900-8999 | 5,808,025.00 | 14.46% | 6,647,673.00 | 0.90% | 6,707,663.00 |
| 6. Total (Sum lines A1 thru A5) | | 17,683,761.00 | -25.42% | 13,188,286.00 | 0.45% | 13,248,276.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,228,274.00 | | 4,978,274.00 |
| b. Step & Column Adjustment | | | | 50,000.00 | | 50,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (300,000.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,228,274.00 | -4.78% | 4,978,274.00 | 1.00% | 5,028,274.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,346,790.00 | | 2,369,790.00 |
| b. Step & Column Adjustment | | | | 23,000.00 | | 23,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,346,790.00 | 0.98% | 2,369,790.00 | 0.97% | 2,392,790.00 |
| 3. Employee Benefits | 3000-3999 | 2,046,065.00 | -0.30% | 2,040,000.00 | 0.00% | 2,040,000.00 |
| 4. Books and Supplies | 4000-4999 | 576,133.00 | 4.68% | 603,100.00 | 0.00% | 603,100.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,199,490.00 | -1.56% | 3,149,491.00 | -0.44% | 3,135,788.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 60,000.00 | -100.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 47,654.00 | 0.00% | 47,654.00 | 0.00% | 47,654.00 |
| 9. Other Financing Uses | 7600-7699 | 5,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 18,504,406.00 | -28.73% | 13,188,309.00 | 0.45% | 13,247,606.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (820,645.00) | | (23.00) | | 670.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 820,711.61 | | 66.61 | | 43.61 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 66.61 | | 43.61 | | 713.61 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 66.61 | | 43.61 | | 713.61 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 66.61 | | 43.61 | | 713.61 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| District budgeted for confidential settlement in the amount of \$5 million in current year and for transfer of amount out to fund 17. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 1,502,000.00 | 4.86% | 1,575,000.00 | 1.59% | 1,600,000.00 |
| 5. Other Financing Sources | 8900-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5) | | 1,502,000.00 | 4.86% | 1,575,000.00 | 1.59% | 1,600,000.00 |
| B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 533,207.00 | -0.60% | 530,000.00 | 0.00% | 530,000.00 |
| 3. Employee Benefits | 3000-3999 | 227,317.00 | -0.14% | 227,000.00 | 0.00% | 227,000.00 |
| 4. Books and Supplies | 4000-4999 | 19,000.00 | -47.37% | 10,000.00 | 0.00% | 10,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 684,100.00 | 16.94% | 800,000.00 | 12.50% | 900,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 1,463,624.00 | 7.06% | 1,567,000.00 | 6.38% | 1,667,000.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 38,376.00 | | 8,000.00 | | (67,000.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 101,788.64 | | 140,164.64 | | 148,164.64 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 140,164.64 | | 148,164.64 | | 81,164.64 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 6,584.00 | | | | |
| b. Restricted | 9740 | 133,580.64 | | 98,164.64 | | 31,164.64 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | | | | | | |
| 9780 | | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 50,000.00 | | 50,000.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 140,164.64 | | 148,164.64 | | 81,164.64 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |
| District entered into agreement with management company without a loss to the district. Total revenue less labor costs and other incidentals included in contract. District responsible for operations and cleaning through normal means. District maintains balance to cover liability from cashless system balances at year end. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 60,000.00 | 0.00% | 60,000.00 | 0.00% | 60,000.00 |
| 5. Other Financing Sources | 8900-8999 | 5,000,000.00 | -100.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5) | | 5,060,000.00 | -98.81% | 60,000.00 | 0.00% | 60,000.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 5,060,000.00 | | 60,000.00 | | 60,000.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 754,046.10 | | 5,814,046.10 | | 5,874,046.10 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 5,814,046.10 | | 5,874,046.10 | | 5,934,046.10 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 5,814,046.10 | | 5,874,046.10 | | 5,934,046.10 |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 5,814,046.10 | | 5,874,046.10 | | 5,934,046.10 |
| E. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 80,999.00 | 0.00% | 81,000.00 | 0.00% | 81,000.00 |
| 5. Other Financing Sources | 8900-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5) | | 80,999.00 | 0.00% | 81,000.00 | 0.00% | 81,000.00 |
| B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 15,000.00 | -100.00% | | 0.00% | 15,000.00 |
| 6. Capital Outlay | 6000-6999 | 311,000.00 | -51.77% | 150,000.00 | 0.00% | 150,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 326,000.00 | -53.99% | 150,000.00 | 10.00% | 165,000.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (245,001.00) | | (69,000.00) | | (84,000.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 451,479.50 | | 206,478.50 | | 137,478.50 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 206,478.50 | | 137,478.50 | | 53,478.50 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 206,478.50 | | 137,478.50 | | 53,478.50 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 206,478.50 | | 137,478.50 | | 53,478.50 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 10,000.00 | -75.00% | 2,500.00 | 0.00% | 2,500.00 |
| 5. Other Financing Sources | 8900-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5) | | 10,000.00 | -75.00% | 2,500.00 | 0.00% | 2,500.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 250,000.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 250,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (240,000.00) | | 2,500.00 | | 2,500.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 523,746.24 | | 283,746.24 | | 286,246.24 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 283,746.24 | | 286,246.24 | | 288,746.24 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 283,746.24 | | 286,246.24 | | 288,746.24 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | | | | | | |
| 9780 | | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with Line D2) | | 283,746.24 | | 286,246.24 | | 288,746.24 |
| E. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 600,000.00 | -66.67% | 200,000.00 | -75.00% | 50,000.00 |
| 5. Other Financing Sources | 8900-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5) | | 600,000.00 | -66.67% | 200,000.00 | -75.00% | 50,000.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 453,040.00 | 0.00% | 453,040.00 | 0.00% | 453,040.00 |
| 3. Employee Benefits | 3000-3999 | 153,013.04 | 0.00% | 153,013.00 | 0.00% | 153,013.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 875,173.00 | -82.86% | 150,000.00 | 0.00% | 150,000.00 |
| 6. Capital Outlay | 6000-6999 | 19,251,567.00 | 3.89% | 20,000,000.00 | -5.00% | 19,000,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 20,732,793.04 | 0.11% | 20,756,053.00 | -4.82% | 19,756,053.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (20,132,793.04) | | (20,556,053.00) | | (19,706,053.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 60,614,762.16 | | 40,481,969.12 | | 19,925,916.12 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 40,481,969.12 | | 19,925,916.12 | | 219,863.12 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 40,481,969.12 | | 14,425,916.00 | | 219,863.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 5,500,000.12 | | 0.12 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 40,481,969.12 | | 19,925,916.12 | | 219,863.12 |
| E. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |



Beverly Hills Unified School District

2011-2012 FIRST INTERIM BUDGET

Section 2: Criteria and Standards

- Certification of Financial Condition/Summary Criteria and Standards
- Criteria and Standards

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: November 22, 2011

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Mary Anne McCabe

Telephone: 310-551-5100 x 2201

Title: Executive Director, Budget/Fiscal

E-mail: mamccabe@bhUSD.org

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment? | | X |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | | X |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | 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) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| 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: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| S8 | Labor Agreement Budget Revisions | • Classified? (Section S8B, Line 3) | n/a | |
| | | | | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Revenue Limit (Funded) ADA | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A) | First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b) | | |
| Current Year (2011-12) | 4,455.00 | 4,455.00 | 0.0% | Met |
| 1st Subsequent Year (2012-13) | 4,255.00 | 4,350.00 | 2.2% | Not Met |
| 2nd Subsequent Year (2013-14) | 4,255.00 | 4,350.00 | 2.2% | Not Met |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment higher than originally estimated at adopted budget. Applied attendance rate (higher than state average). Residency review is ongoing in compliance with board policy.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|---------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2011-12) | 4,404 | 4,528 | 2.8% | Not Met |
| 1st Subsequent Year (2012-13) | 4,200 | 4,500 | 7.1% | Not Met |
| 2nd Subsequent Year (2013-14) | 4,200 | 4,500 | 7.1% | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District estimates enrollment based on rolling students forward and receiving information from sites on students not returning. District enrollment with residency check makes it difficult to estimate. No building growth but large apartment population in district.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|--|--|--|
| Third Prior Year (2008-09) | 4,965 | 5,125 | 96.9% |
| Second Prior Year (2009-10) | 4,777 | 4,943 | 96.6% |
| First Prior Year (2010-11) | 4,489 | 4,697 | 95.6% |
| | | Historical Average Ratio: | 96.4% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 96.9% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form A1, Lines 1-4 and 22) (Form MYPI, Line F2) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|---|----------------------------|--------|
| Current Year (2011-12) | 4,386 | 4,528 | 96.9% | Met |
| 1st Subsequent Year (2012-13) | 4,350 | 4,500 | 96.7% | Met |
| 2nd Subsequent Year (2013-14) | 4,350 | 4,500 | 96.7% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

| Fiscal Year | Revenue Limit (Fund 01, Objects 8011, 8020-8089) | | | Percent Change | Status |
|-------------------------------|---|--|---------------|----------------|--------|
| | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | | | |
| | Current Year (2011-12) | 31,654,510.00 | 31,654,510.00 | | |
| 1st Subsequent Year (2012-13) | 31,654,510.00 | 32,086,954.00 | 1.4% | Met | |
| 2nd Subsequent Year (2013-14) | 31,654,510.00 | 32,398,352.00 | 2.3% | Not Met | |

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

used a 1% increase in tax base and tracking it closely with the economic conditions.

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2008-09) | 33,466,854.56 | 40,281,350.34 | 83.1% |
| Second Prior Year (2009-10) | 31,975,119.24 | 38,634,101.98 | 82.8% |
| First Prior Year (2010-11) | 31,370,753.97 | 38,122,091.08 | 82.3% |
| Historical Average Ratio: | | | 82.7% |

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 79.7% to 85.7% | 79.7% to 85.7% | 79.7% to 85.7% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2011-12) | 32,117,699.14 | 38,823,018.14 | 82.7% | Met |
| 1st Subsequent Year (2012-13) | 32,117,699.00 | 38,760,406.00 | 82.9% | Met |
| 2nd Subsequent Year (2013-14) | 32,117,699.00 | 38,760,406.00 | 82.9% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2011-12) | 1,792,209.00 | 1,813,671.00 | 1.2% | No |
| 1st Subsequent Year (2012-13) | 1,750,659.00 | 1,513,668.00 | -13.5% | Yes |
| 2nd Subsequent Year (2013-14) | 1,750,659.00 | 1,513,668.00 | -13.5% | Yes |

Explanation:
(required if Yes)

Included carryover in budget year from NCLB programs.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2011-12) | 1,299,660.00 | 1,739,477.00 | 33.8% | Yes |
| 1st Subsequent Year (2012-13) | 1,299,660.00 | 1,677,353.00 | 29.1% | Yes |
| 2nd Subsequent Year (2013-14) | 1,299,660.00 | 1,677,353.00 | 29.1% | Yes |

Explanation:
(required if Yes)

Adjusted for higher ada for lottery and reviewed the basic aid reduction payments and how applied to make sure all categoricals were accounted for.

| | | | | |
|--|---------------|---------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2011-12) | 15,400,614.00 | 20,475,639.00 | 33.0% | Yes |
| 1st Subsequent Year (2012-13) | 15,200,000.00 | 15,030,419.00 | -1.1% | No |
| 2nd Subsequent Year (2013-14) | 15,200,614.00 | 15,030,419.00 | -1.1% | No |

Explanation:
(required if Yes)

District received confidential settlement and it was one time.

| | | | | |
|---|--------------|--------------|------|----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2011-12) | 1,200,000.00 | 1,212,916.00 | 1.1% | No |
| 1st Subsequent Year (2012-13) | 1,200,000.00 | 1,239,883.00 | 3.3% | No |
| 2nd Subsequent Year (2013-14) | 1,200,000.00 | 1,239,883.00 | 3.3% | No |

Explanation:
(required if Yes)

Textbook, lessential nstruotional and operational supplies included at interim. District closely monitoring cash expenditures by category

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2011-12) | 7,745,137.00 | 8,920,901.00 | 15.2% | Yes |
| 1st Subsequent Year (2012-13) | 8,000,000.00 | 8,870,902.00 | 10.9% | Yes |
| 2nd Subsequent Year (2013-14) | 8,000,000.00 | 8,857,189.00 | 10.7% | Yes |

Explanation:
(required if Yes)

District adjusted for legal, deferred maint repairs,

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|------------------------|-------------------------------------|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2011-12) | 18,492,483.00 | 24,028,787.00 | 29.9% | Not Met |
| 1st Subsequent Year (2012-13) | 18,250,319.00 | 18,221,440.00 | -0.2% | Met |
| 2nd Subsequent Year (2013-14) | 18,250,933.00 | 18,221,440.00 | -0.2% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2011-12) | 8,945,137.00 | 10,133,817.00 | 13.3% | Not Met |
| 1st Subsequent Year (2012-13) | 9,200,000.00 | 10,110,785.00 | 9.9% | Not Met |
| 2nd Subsequent Year (2013-14) | 9,200,000.00 | 10,097,082.00 | 9.8% | Not Met |

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation:
Federal Revenue (linked from 6A if NOT met)

Included carryover in budget year from NCLB programs.

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

Adjusted for higher ada for lottery and reviewed the basic aid reduction payments and how applied to make sure all categoricals were accounted for.

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

District received confidential settlement and it was one time.

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

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

Textbook, iessential nstruotional and operational supplies included at interim. District closely monitoring cash expenditures by category

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

District adjusted for legal, deferred maint repairs,

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

| | Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c) | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|--|---|--------|
| 1. OMMA/RMA Contribution | 1,724,541.00 | 1,724,541.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c) | | | |

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 17.4% | 16.1% | 13.6% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 5.8% | 5.4% | 4.5% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|--|---|--------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | | |
| Current Year (2011-12) | (671,866.14) | 38,823,018.14 | | 1.7% | Met |
| 1st Subsequent Year (2012-13) | (1,640,298.00) | 38,760,406.00 | | 4.2% | Met |
| 2nd Subsequent Year (2013-14) | (1,388,890.00) | 38,760,406.00 | | 3.6% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2011-12) | | 4,201,948.43 | Met |
| 1st Subsequent Year (2012-13) | | 2,561,625.43 | Met |
| 2nd Subsequent Year (2013-14) | | 1,173,405.43 | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|--------------|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2011-12) | | 1,051,679.00 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 4,366 | 4,350 | 4,350 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

| | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | | |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 57,327,424.14 | 51,948,715.00 | 52,008,012.00 |
| 2. 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) | 57,327,424.14 | 51,948,715.00 | 52,008,012.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 1,719,822.72 | 1,558,461.45 | 1,560,240.36 |
| 6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 1,719,822.72 | 1,558,461.45 | 1,560,240.36 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 1,719,822.00 | 1,560,000.00 | 0.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 2,432,057.82 | 951,581.82 | 1,122,691.82 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 5,814,046.10 | 5,874,046.10 | 5,934,046.10 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 9,965,925.92 | 8,385,627.92 | 7,056,737.92 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 17.38% | 16.14% | 13.57% |
| District's Reserve Standard (Section 10B, Line 7): | 1,719,822.72 | 1,558,461.45 | 1,580,240.36 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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

District has included JPA funds at 9.7 million in two subsequent years. District is in negotiations with City for new JPA agreement and is ready to submit reductions to Board of Education for consideration if needed.

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2011-12) | (5,037,819.00) | (5,808,025.00) | 15.3% | 770,206.00 | Not Met |
| 1st Subsequent Year (2012-13) | (5,037,819.00) | (6,647,673.00) | 32.0% | 1,609,854.00 | Not Met |
| 2nd Subsequent Year (2013-14) | (5,037,819.00) | (6,707,663.00) | 33.1% | 1,669,844.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2011-12) | 0.00 | 4,492.00 | New | 4,492.00 | Not Met |
| 1st Subsequent Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2011-12) | 0.00 | 5,000,000.00 | New | 5,000,000.00 | Not Met |
| 1st Subsequent Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. 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)

District contribution increased because we no longer have the One Campaign funds collected in 2010/11 to be used in 2011/12 to offset needed positions and revenue is not evident to offset them. Also needed additional instructional assistants.

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)

District is closing Adult Education fund to go with the funding coming to the general fund. Residual funds are being transferred to general fund for the adult ESL classes being funded there.

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

Explanation:
(required if NOT met)

district received one time confidential settlement and is moving funds to basic aid reserve.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2011 |
|-------------------------------|----------------------|--|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | 01.0- 7439 | 1,634,888 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | Bond Interest/Redemption Fund/Property Taxes | 51.0-7439 | 183,341,345 |
| Supp Early Retirement Program | | General fund | 01.0-3911 | 489,950 |
| State School Building Loans | | | | |
| Compensated Absences | | General/Cafeteria revenue | 22xx/3xxx | 584,732 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2011 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| City Loan | | General fund | 01.0-7439 | 60,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Type of Commitment (continued) | Prior Year (2010-11) Annual Payment (P & I) | Current Year (2011-12) Annual Payment (P & I) | 1st Subsequent Year (2012-13) Annual Payment (P & I) | 2nd Subsequent Year (2013-14) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases | 261,105 | 271,575 | 271,575 | 271,575 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 9,230,422 | 9,418,097 | 9,418,097 | 9,418,097 |
| Supp Early Retirement Program | 244,975 | 434,975 | 190,000 | 190,000 |
| State School Building Loans | | | | |
| Compensated Absences | 50,000 | 30,000 | 25,000 | 20,000 |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2010-11) Annual Payment (P & I) | Current Year (2011-12) Annual Payment (P & I) | 1st Subsequent Year (2012-13) Annual Payment (P & I) | 2nd Subsequent Year (2013-14) Annual Payment (P & I) |
|--------------------|---|---|--|--|
| City Loan | 60,000 | 60,000 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|--|------------------|-------------------|------------------|------------------|
| Total Annual Payments: | 9,846,502 | 10,214,647 | 9,904,672 | 9,899,672 |
| Has total annual payment increased over prior year (2010-11)? | Yes | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Updated bond payments from 2010/11 audit and payment schedules. Vacation scheduling instead of payoffs for comp absences

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. OPEB actuarial accrued liability (AAL) | 0.00 | 4,140,873.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 0.00 | 4,140,873.00 |

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

| | Estimated | Actuarial |
|---|--------------|--------------|
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 01, 2007 | Jul 01, 2009 |

3. OPEB Contributions

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

| Measurement Method | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2011-12) | 300,000.00 | 400,768.00 |
| 1st Subsequent Year (2012-13) | 300,000.00 | 400,768.00 |
| 2nd Subsequent Year (2013-14) | 300,000.00 | 400,768.00 |

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

| | | |
|-------------------------------|------------|------------|
| Current Year (2011-12) | 300,000.00 | 300,000.00 |
| 1st Subsequent Year (2012-13) | 300,000.00 | 400,768.00 |
| 2nd Subsequent Year (2013-14) | 300,000.00 | 400,768.00 |

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

| | | |
|-------------------------------|------------|------------|
| Current Year (2011-12) | 300,000.00 | 300,000.00 |
| 1st Subsequent Year (2012-13) | 300,000.00 | 400,768.00 |
| 2nd Subsequent Year (2013-14) | 300,000.00 | 400,768.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|----|----|
| Current Year (2011-12) | 30 | 30 |
| 1st Subsequent Year (2012-13) | 30 | 31 |
| 2nd Subsequent Year (2013-14) | 30 | 34 |

4. Comments:

audit exception from 2009/2010 that OPEB wasn't updated. Received report back to 2009 in July and are working on update for 2011 currently

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

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

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

| |
|----|
| 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?

| |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

3. Self-Insurance Contributions

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

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2011-12) | | |
| 1st Subsequent Year (2012-13) | | |
| 2nd Subsequent Year (2013-14) | | |

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

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

4. Comments:

| |
|--|
| |
|--|

S8. Status of Labor Agreements

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

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

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

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

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

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

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

No

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

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2010-11) | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 296.5 | 294.0 | 294.0 | 294.0 |

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 241,041

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

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

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

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| | No | No | No |
| | 2,028,000 | 2,028,000 | 2,028,000 |
| | \$7000 max | \$7000 max | \$7000 max |
| | varies | varies | varies |

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 220,000 | 200,000 | 200,000 |
| | 1.0% | 1.0% | 1.0% |

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

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

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

Certificated (Non-management) - Other

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

Not applicable at this time

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2010-11) | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 112.0 | 106.0 | 106.0 | 106.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| One Year Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year or | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Multiyear Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

Negotiations Not Settled

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

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

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

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

| Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---------------------------|----------------------------------|----------------------------------|
| No | No | No |
| 905,988 | 905,988 | 905,988 |
| \$7000-\$7500 | \$7000-47500 | \$7000-\$7500 |
| 0.0% | 0.0% | 0.0% |

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 40,000 | 40,000 | 40,000 |
| 0.0% | 0.0% | 0.0% |

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2010-11) | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 32.0 | 29.0 | 29.0 | 29.0 |

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | 0 | 0 | 0 |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | 0.0% | 0.0% | 0.0% |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits
4. Amount included for any tentative salary schedule increases
- | | Current Year
(2011-12) | 1st Subsequent Year
(2012-13) | 2nd Subsequent Year
(2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

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

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 203,000 | 203,000 | 203,000 |
| 3. Percent of H&W cost paid by employer | 700000.0% | 700000.0% | 700000.0% |
| 4. Percent projected change in H&W cost over prior year | varies | varies | varies |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 12,000 | 12,000 | 12,000 |
| 3. Percent change in step and column over prior year | 0.5% | 0.5% | 0.5% |

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

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 64,406 | 64,406 | 64,406 |
| 3. Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Dr. Gary Woods started as Supt on 7/1/11. Stability in business office for last 12 months.

End of School District First Interim Criteria and Standards Review



Beverly Hills Unified School District

2011-2012 FIRST INTERIM BUDGET

Section 3: Fund Budgets

- Form 01: General Fund
- Form 11: Adult Ed Fund
- Form 13: Cafeteria fund
- Form 17: Special Reserve, non Capital Outlay
- Form 21: Building fund
- Form 25: Capital Facilities
- Form 35: County Schools Fund (State Building)

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 30,970,135.00 | 30,970,135.00 | 2,311,996.60 | 30,978,639.00 | 8,504.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,474.00 | 3,474.00 | 676.00 | 3,474.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 889,104.00 | 889,104.00 | 144,114.45 | 1,327,353.00 | 438,249.00 | 49.3% |
| 4) Other Local Revenue | | 8600-8799 | 11,796,625.00 | 11,801,625.00 | 5,239,690.25 | 11,645,219.00 | (156,406.00) | -1.3% |
| 5) TOTAL, REVENUES | | | 43,659,338.00 | 43,664,338.00 | 7,696,477.30 | 43,954,685.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 20,537,587.00 | 20,700,031.00 | 2,357,609.69 | 20,700,031.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,685,541.00 | 4,685,541.00 | 1,005,700.37 | 4,700,782.00 | (15,241.00) | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 7,209,184.28 | 7,246,740.28 | 1,137,656.77 | 6,716,886.14 | 529,854.14 | 7.3% |
| 4) Books and Supplies | | 4000-4999 | 797,781.00 | 799,281.00 | 192,548.29 | 636,783.00 | 162,498.00 | 20.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,656,579.00 | 4,710,079.00 | 2,000,493.56 | 5,721,411.00 | (1,011,332.00) | -21.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 62,612.00 | 62,611.71 | 62,612.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 332,167.00 | 332,167.00 | 166,089.20 | 332,167.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (47,654.00) | (47,654.00) | 0.00 | (47,654.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 38,171,185.28 | 38,488,797.28 | 6,922,709.59 | 38,823,018.14 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,488,152.72 | 5,175,540.72 | 773,767.71 | 5,131,666.86 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 4,492.00 | 4,492.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (5,037,819.00) | (5,037,819.00) | 0.00 | (5,808,025.00) | (770,206.00) | 15.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,037,819.00) | (5,037,819.00) | 0.00 | (5,803,533.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 450,333.72 | 137,721.72 | 773,767.71 | (671,866.14) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,873,745.96 | 4,873,745.96 | | 4,873,745.96 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,873,745.96 | 4,873,745.96 | | 4,873,745.96 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,873,745.96 | 4,873,745.96 | | 4,873,745.96 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,324,079.68 | 5,011,467.68 | | 4,201,879.82 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 50,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,530,120.00 | 1,530,120.00 | | 1,719,822.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,743,959.68 | 3,431,347.68 | | 2,432,057.82 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 233,227.00 | 233,227.00 | 0.00 | 233,227.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 528.00 | 528.00 | 363.33 | 528.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 27,827,743.00 | 27,827,743.00 | 0.00 | 27,827,743.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,287,872.00 | 1,287,872.00 | 987,865.86 | 1,287,872.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 1,978,994.00 | 1,978,994.00 | 1,321,922.21 | 1,978,994.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 30,055.00 | 30,055.00 | (30,063.35) | 30,055.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 296,091.00 | 296,091.00 | 2,287.01 | 296,091.00 | 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 | | | 31,654,510.00 | 31,654,510.00 | 2,282,375.06 | 31,654,510.00 | 0.00 | 0.0% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (822,995.00) | (822,995.00) | 0.00 | (822,995.00) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | | | | | | |
| Community Day Schools Transfer | 2430 | 8091 | | | | | | |
| Special Education ADA Transfer | 6500 | 8091 | | | | | | |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 138,620.00 | 138,620.00 | 29,621.54 | 147,124.00 | 8,504.00 | 6.1% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 30,970,135.00 | 30,970,135.00 | 2,311,996.60 | 30,978,639.00 | 8,504.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | | 48 of 127 | | | | | |
| NCLB/IASA (Incl. ARRA) | | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 3,474.00 | 3,474.00 | 676.00 | 3,474.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,474.00 | 3,474.00 | 676.00 | 3,474.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | | | | | | |
| Prior Years | 2430 | 8319 | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | | | | | | |
| Prior Years | 6355-6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| Home-to-School Transportation | 7230 | 8311 | | | | | | |
| Economic Impact Aid | 7090-7091 | 8311 | | | | | | |
| Spec. Ed. Transportation | 7240 | 8311 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 880,000.00 | 880,000.00 | 195,308.00 | 964,971.00 | 84,971.00 | 9.7% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 205,040.00 | 205,040.00 | 0.00 | 150,000.00 | (55,040.00) | -26.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 542,250.00 | 542,250.00 | 270,481.45 | 485,000.00 | (57,250.00) | -10.6% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Class Size Reduction Facilities | 6200 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | (738,186.00) | (738,186.00) | (321,675.00) | (272,618.00) | 465,568.00 | -63.1% |
| TOTAL, OTHER STATE REVENUE | | | 889,104.00 | 889,104.00 | 144,114.45 | 1,327,353.00 | 438,249.00 | 49.3% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 10,626,117.00 | 10,626,117.00 | 5,027,370.55 | 10,626,117.00 | 0.00 | 0.0% |
| Interest | | 8660 | 210,000.00 | 210,000.00 | 130,944.26 | 210,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 12,115.00 | 20,000.00 | 20,000.00 | New |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Services | 7230, 7240 | 8677 | | | | | | |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 960,508.00 | 965,508.00 | 69,260.44 | 789,102.00 | (176,406.00) | -18.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,796,625.00 | 11,801,625.00 | 5,239,690.25 | 11,645,219.00 | (156,406.00) | -1.3% |
| TOTAL, REVENUES | | | 43,659,338.00 | 43,664,338.00 | 7,696,477.30 | 43,954,685.00 | 290,347.00 | 0.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 17,211,141.00 | 17,211,141.00 | 1,738,188.36 | 17,134,248.00 | 76,893.00 | 0.4% |
| Certificated Pupil Support Salaries | | 1200 | 904,608.00 | 1,067,052.00 | 96,582.66 | 1,068,502.00 | (1,450.00) | -0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,073,146.00 | 2,073,146.00 | 436,666.49 | 2,078,522.00 | (5,376.00) | -0.3% |
| Other Certificated Salaries | | 1900 | 348,692.00 | 348,692.00 | 86,172.18 | 418,759.00 | (70,067.00) | -20.1% |
| TOTAL, CERTIFICATED SALARIES | | | 20,537,587.00 | 20,700,031.00 | 2,357,609.69 | 20,700,031.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 38,490.00 | 38,490.00 | 8,040.11 | 49,490.00 | (11,000.00) | -28.6% |
| Classified Support Salaries | | 2200 | 1,817,930.00 | 1,817,930.00 | 473,472.78 | 1,970,214.00 | (152,284.00) | -8.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 217,200.00 | 217,200.00 | 56,172.75 | 217,200.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,812,772.00 | 1,812,772.00 | 379,621.60 | 1,754,187.00 | 58,585.00 | 3.2% |
| Other Classified Salaries | | 2900 | 799,149.00 | 799,149.00 | 88,393.13 | 709,691.00 | 89,458.00 | 11.2% |
| TOTAL, CLASSIFIED SALARIES | | | 4,685,541.00 | 4,685,541.00 | 1,005,700.37 | 4,700,782.00 | (15,241.00) | -0.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,466,291.86 | 1,479,691.86 | 192,534.26 | 1,436,245.00 | 43,446.86 | 2.9% |
| PERS | | 3201-3202 | 390,735.11 | 390,735.11 | 100,117.86 | 381,241.00 | 9,494.11 | 2.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 784,287.42 | 786,643.42 | 112,072.23 | 723,170.00 | 63,473.42 | 8.1% |
| Health and Welfare Benefits | | 3401-3402 | 2,301,260.00 | 2,315,260.00 | 215,263.52 | 2,101,797.00 | 213,463.00 | 9.2% |
| Unemployment Insurance | | 3501-3502 | 371,008.77 | 373,620.77 | 60,463.16 | 293,950.29 | 79,670.48 | 21.3% |
| Workers' Compensation | | 3601-3602 | 1,079,675.12 | 1,084,863.12 | 141,835.43 | 962,617.85 | 122,245.27 | 11.3% |
| OPEB, Allocated | | 3701-3702 | 300,000.00 | 300,000.00 | 108,347.59 | 300,000.00 | 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 | 78,926.00 | 78,926.00 | 19,219.72 | 80,865.00 | (1,939.00) | -2.5% |
| Other Employee Benefits | | 3901-3902 | 437,000.00 | 437,000.00 | 187,803.00 | 437,000.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 7,209,184.28 | 7,246,740.28 | 1,137,656.77 | 6,716,886.14 | 529,854.14 | 7.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 81,885.00 | 81,885.00 | 9,663.84 | 6,506.00 | 75,379.00 | 92.1% |
| Books and Other Reference Materials | | 4200 | 676.00 | 676.00 | 0.00 | 676.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 679,068.00 | 680,568.00 | 148,783.62 | 593,449.00 | 87,119.00 | 12.8% |
| Noncapitalized Equipment | | 4400 | 36,152.00 | 36,152.00 | 34,100.83 | 36,152.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 797,781.00 | 799,281.00 | 192,548.29 | 636,783.00 | 162,498.00 | 20.3% |
| 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 | 61,940.00 | 65,440.00 | 11,265.33 | 65,440.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 20,056.00 | 20,056.00 | 24,113.00 | 27,356.00 | (7,300.00) | -36.4% |
| Insurance | | 5400-5450 | 740,000.00 | 740,000.00 | 727,564.00 | 740,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,515,000.00 | 2,515,000.00 | 600,837.65 | 2,515,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 131,846.00 | 131,846.00 | 98,614.18 | 431,846.00 | (300,000.00) | -227.5% |
| 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 | 1,127,221.00 | 1,177,221.00 | 505,853.18 | 1,881,253.00 | (704,032.00) | -59.8% |
| Communications | | 5900 | 60,516.00 | 60,516.00 | 32,246.22 | 60,516.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,656,579.00 | 4,710,079.00 | 2,000,493.56 | 5,721,411.00 | (1,011,332.00) | -21.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 62,611.71 | 62,612.00 | (62,612.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 62,612.00 | 0.00 | 0.00 | 62,612.00 | 100.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 62,612.00 | 62,611.71 | 62,612.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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 | 332,167.00 | 332,167.00 | 166,089.20 | 332,167.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 332,167.00 | 332,167.00 | 166,089.20 | 332,167.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (47,654.00) | (47,654.00) | 0.00 | (47,654.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (47,654.00) | (47,654.00) | 0.00 | (47,654.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 38,171,185.28 | 38,488,797.28 | 6,922,709.59 | 38,823,018.14 | (334,220.86) | -0.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers in | | 8919 | 0.00 | 0.00 | 0.00 | 4,492.00 | 4,492.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 4,492.00 | 4,492.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (5,037,819.00) | (5,037,819.00) | 0.00 | (5,808,025.00) | (770,206.00) | 15.3% |
| 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 | | | (5,037,819.00) | (5,037,819.00) | 0.00 | (5,808,025.00) | (770,206.00) | 15.3% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (5,037,819.00) | (5,037,819.00) | 0.00 | (5,803,533.00) | (765,714.00) | 15.2% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 822,995.00 | 822,995.00 | 0.00 | 822,995.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,788,735.00 | 1,788,735.00 | 241,753.00 | 1,810,197.00 | 21,462.00 | 1.2% |
| 3) Other State Revenue | | 8300-8599 | 410,556.00 | 410,556.00 | 150,183.69 | 412,124.00 | 1,568.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 3,603,989.00 | 3,724,609.00 | 477,000.00 | 8,830,420.00 | 5,105,811.00 | 137.1% |
| 5) TOTAL, REVENUES | | | 6,626,275.00 | 6,746,895.00 | 868,936.69 | 11,875,736.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,363,541.00 | 5,144,674.00 | 831,173.22 | 5,228,274.00 | (83,600.00) | -1.6% |
| 2) Classified Salaries | | 2000-2999 | 2,145,042.00 | 2,184,058.00 | 456,797.04 | 2,346,790.00 | (162,732.00) | -7.5% |
| 3) Employee Benefits | | 3000-3999 | 1,498,410.92 | 1,507,429.92 | 302,207.70 | 2,046,065.00 | (538,635.08) | -35.7% |
| 4) Books and Supplies | | 4000-4999 | 402,219.00 | 494,817.00 | 112,382.91 | 576,133.00 | (81,316.00) | -16.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,088,558.00 | 3,166,792.00 | 502,710.95 | 3,199,490.00 | (32,698.00) | -1.0% |
| 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 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 47,654.00 | 47,654.00 | 0.00 | 47,654.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,605,424.92 | 12,605,424.92 | 2,265,271.82 | 13,504,406.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,979,149.92) | (5,858,529.92) | (1,396,335.13) | (1,628,670.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 5,000,000.00 | (5,000,000.00) | New |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 5,037,819.00 | 5,037,819.00 | 0.00 | 5,808,025.00 | 770,206.00 | 15.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,037,819.00 | 5,037,819.00 | 0.00 | 808,025.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (941,330.92) | (820,710.92) | (1,396,335.13) | (820,645.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 820,711.65 | 820,711.65 | | 820,711.61 | (0.04) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 820,711.65 | 820,711.65 | | 820,711.61 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 820,711.65 | 820,711.65 | | 820,711.61 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (120,619.27) | 0.73 | | 66.61 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 97,254.71 | 156,862.42 | | 66.61 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (217,873.98) | (156,861.69) | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, Revenue Limit Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 822,995.00 | 822,995.00 | 0.00 | 822,995.00 | 0.00 | 0.0% |
| All Other Revenue Limit | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 822,995.00 | 822,995.00 | 0.00 | 822,995.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,028,764.00 | 1,028,764.00 | 0.00 | 987,204.00 | (41,560.00) | -4.0% |
| Special Education Discretionary Grants | | 8182 | 56,079.00 | 56,079.00 | 0.00 | 56,081.00 | 2.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 56 of 127 | | | | | |
| NCLB/IASA (incl. ARRA) | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | 679,013.00 | 679,013.00 | 241,753.00 | 679,013.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 24,879.00 | 24,879.00 | 0.00 | 24,879.00 | 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 | 63,020.00 | 63,020.00 | New |
| TOTAL, FEDERAL REVENUE | | | 1,788,735.00 | 1,788,735.00 | 241,753.00 | 1,810,197.00 | 21,462.00 | 1.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 265,285.00 | 265,285.00 | 51,003.00 | 265,285.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materie | | 8560 | 56,250.00 | 56,250.00 | 99,180.69 | 55,900.00 | (350.00) | -0.6% |
| 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 | | | | | | | | |
| 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 | 9,923.00 | 9,923.00 | 0.00 | 9,923.00 | 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 | 79,098.00 | 79,098.00 | 0.00 | 81,016.00 | 1,918.00 | 2.4% |
| TOTAL, OTHER STATE REVENUE | | | 410,556.00 | 410,556.00 | 150,183.69 | 412,124.00 | 1,568.00 | 0.4% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 472,204.00 | 472,204.00 | 0.00 | 578,014.00 | 105,810.00 | 22.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 872,283.00 | 992,903.00 | 477,000.00 | 5,992,904.00 | 5,000,001.00 | 503.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 2,259,502.00 | 2,259,502.00 | 0.00 | 2,259,502.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,603,989.00 | 3,724,609.00 | 477,000.00 | 8,830,420.00 | 5,105,811.00 | 137.1% |
| TOTAL, REVENUES | | | 6,626,275.00 | 6,746,895.00 | 868,936.69 | 11,875,736.00 | 5,128,841.00 | 76.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,054,118.00 | 4,048,230.00 | 663,411.13 | 4,026,894.00 | 21,336.00 | 0.5% |
| Certificated Pupil Support Salaries | | 1200 | 699,582.00 | 512,446.00 | 80,684.58 | 674,743.00 | (162,297.00) | -31.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 129,526.00 | 133,654.00 | 43,878.60 | 133,654.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 480,315.00 | 450,344.00 | 43,198.91 | 392,983.00 | 57,361.00 | 12.7% |
| TOTAL, CERTIFICATED SALARIES | | | 5,363,541.00 | 5,144,674.00 | 831,173.22 | 5,228,274.00 | (83,600.00) | -1.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 998,202.00 | 988,596.00 | 167,014.74 | 1,160,355.00 | (171,759.00) | -17.4% |
| Classified Support Salaries | | 2200 | 847,784.00 | 847,712.00 | 188,259.87 | 851,840.00 | (4,128.00) | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 105,423.00 | 105,423.00 | 50,153.20 | 112,258.00 | (6,835.00) | -6.5% |
| Clerical, Technical and Office Salaries | | 2400 | 118,313.00 | 122,886.00 | 24,039.24 | 102,896.00 | 19,990.00 | 16.3% |
| Other Classified Salaries | | 2900 | 75,340.00 | 119,441.00 | 27,329.99 | 119,441.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,145,042.00 | 2,184,058.00 | 456,797.04 | 2,346,790.00 | (162,732.00) | -7.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 257,811.75 | 264,044.75 | 66,070.10 | 444,976.00 | (180,931.25) | -68.5% |
| PERS | | 3201-3202 | 131,932.74 | 131,924.74 | 40,083.77 | 211,310.00 | (79,385.26) | -60.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 194,635.00 | 195,082.00 | 45,623.17 | 236,402.00 | (41,320.00) | -21.2% |
| Health and Welfare Benefits | | 3401-3402 | 547,246.00 | 547,246.00 | 64,608.43 | 672,191.00 | (124,945.00) | -22.8% |
| Unemployment Insurance | | 3501-3502 | 111,708.25 | 112,601.25 | 21,493.08 | 121,230.00 | (8,628.75) | -7.7% |
| Workers' Compensation | | 3601-3602 | 219,320.18 | 220,794.18 | 54,634.74 | 317,634.00 | (96,839.82) | -43.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 35,757.00 | 35,737.00 | 7,694.41 | 42,322.00 | (6,585.00) | -18.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,498,410.92 | 1,507,429.92 | 302,207.70 | 2,046,065.00 | (538,635.08) | -35.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 56,250.00 | 149,541.00 | 25,519.11 | 149,190.00 | 351.00 | 0.2% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 2,029.00 | (2,029.00) | New |
| Materials and Supplies | | 4300 | 297,413.00 | 296,720.00 | 81,170.21 | 379,631.00 | (82,911.00) | -27.9% |
| Noncapitalized Equipment | | 4400 | 48,556.00 | 48,556.00 | 5,693.59 | 45,283.00 | 3,273.00 | 6.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 402,219.00 | 494,817.00 | 112,382.91 | 576,133.00 | (81,316.00) | -16.4% |
| 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 | 86,390.00 | 86,390.00 | 20,818.27 | 92,060.00 | (5,670.00) | -6.6% |
| Dues and Memberships | | 5300 | 2,400.00 | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,500.00 | 2,500.00 | 400.00 | 2,500.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 384,265.00 | 384,265.00 | 106,291.40 | 385,965.00 | (1,700.00) | -0.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,613,003.00 | 2,691,237.00 | 374,907.25 | 2,716,565.00 | (25,328.00) | -0.9% |
| Communications | | 5900 | 0.00 | 0.00 | 294.03 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,088,558.00 | 3,166,792.00 | 502,710.95 | 3,199,490.00 | (32,698.00) | -1.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 47,654.00 | 47,654.00 | 0.00 | 47,654.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 47,654.00 | 47,654.00 | 0.00 | 47,654.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 12,605,424.92 | 12,605,424.92 | 2,265,271.82 | 13,504,406.00 | (898,981.08) | -7.1% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 5,000,000.00 | (5,000,000.00) | New |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 5,000,000.00 | (5,000,000.00) | New |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 5,037,819.00 | 5,037,819.00 | 0.00 | 5,808,025.00 | 770,206.00 | 15.3% |
| 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 | | | 5,037,819.00 | 5,037,819.00 | 0.00 | 5,808,025.00 | 770,206.00 | 15.3% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 5,037,819.00 | 5,037,819.00 | 0.00 | 808,025.00 | 4,229,794.00 | -84.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 31,793,130.00 | 31,793,130.00 | 2,311,996.60 | 31,801,634.00 | 8,504.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,792,209.00 | 1,792,209.00 | 242,429.00 | 1,813,671.00 | 21,462.00 | 1.2% |
| 3) Other State Revenue | | 8300-8599 | 1,299,660.00 | 1,299,660.00 | 294,298.14 | 1,739,477.00 | 439,817.00 | 33.8% |
| 4) Other Local Revenue | | 8600-8799 | 15,400,614.00 | 15,526,234.00 | 5,716,690.25 | 20,475,639.00 | 4,949,405.00 | 31.9% |
| 5) TOTAL, REVENUES | | | 50,285,613.00 | 50,411,233.00 | 8,565,413.99 | 55,830,421.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 25,901,128.00 | 25,844,705.00 | 3,188,782.91 | 25,928,305.00 | (83,600.00) | -0.3% |
| 2) Classified Salaries | | 2000-2999 | 6,830,583.00 | 6,869,599.00 | 1,462,497.41 | 7,047,572.00 | (177,973.00) | -2.6% |
| 3) Employee Benefits | | 3000-3999 | 8,707,595.20 | 8,754,170.20 | 1,439,864.47 | 8,762,951.14 | (8,780.94) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 1,200,000.00 | 1,294,098.00 | 304,931.20 | 1,212,916.00 | 81,182.00 | 6.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,745,137.00 | 7,876,871.00 | 2,503,204.51 | 8,920,901.00 | (1,044,030.00) | -13.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 62,612.00 | 62,611.71 | 62,612.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 392,167.00 | 392,167.00 | 226,089.20 | 392,167.00 | 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 | | | 50,776,610.20 | 51,094,222.20 | 9,187,981.41 | 52,327,424.14 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (490,997.20) | (682,989.20) | (622,567.42) | 3,502,996.86 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 4,492.00 | 4,492.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 5,000,000.00 | (5,000,000.00) | New |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | (4,995,508.00) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (490,997.20) | (682,989.20) | (622,567.42) | (1,492,511.14) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,694,457.61 | 5,694,457.61 | | 5,694,457.57 | (0.04) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,694,457.61 | 5,694,457.61 | | 5,694,457.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,694,457.61 | 5,694,457.61 | | 5,694,457.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,203,460.41 | 5,011,468.41 | | 4,201,946.43 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 50,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 97,254.71 | 156,862.42 | | 66.61 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,530,120.00 | 1,530,120.00 | | 1,719,822.00 | | |
| Unassigned/Unappropriated Amount | | | 3,526,085.70 | 3,274,485.99 | | 2,432,057.82 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 233,227.00 | 233,227.00 | 0.00 | 233,227.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 528.00 | 528.00 | 363.33 | 528.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 27,827,743.00 | 27,827,743.00 | 0.00 | 27,827,743.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,287,872.00 | 1,287,872.00 | 987,865.86 | 1,287,872.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 1,978,994.00 | 1,978,994.00 | 1,321,922.21 | 1,978,994.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 30,055.00 | 30,055.00 | (30,063.35) | 30,055.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 296,091.00 | 296,091.00 | 2,287.01 | 296,091.00 | 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 | | | 31,654,510.00 | 31,654,510.00 | 2,282,375.06 | 31,654,510.00 | 0.00 | 0.0% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (822,995.00) | (822,995.00) | 0.00 | (822,995.00) | 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 | 822,995.00 | 822,995.00 | 0.00 | 822,995.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 138,620.00 | 138,620.00 | 29,621.54 | 147,124.00 | 8,504.00 | 6.1% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 31,793,130.00 | 31,793,130.00 | 2,311,996.60 | 31,801,634.00 | 8,504.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,028,764.00 | 1,028,764.00 | 0.00 | 987,204.00 | (41,560.00) | -4.0% |
| Special Education Discretionary Grants | | 8182 | 56,079.00 | 56,079.00 | 0.00 | 56,081.00 | 2.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 64 of 127 | | | | | |
| NCLB/IASA (incl. ARRA) | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | 679,013.00 | 679,013.00 | 241,753.00 | 679,013.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 24,879.00 | 24,879.00 | 0.00 | 24,879.00 | 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 | 3,474.00 | 3,474.00 | 676.00 | 66,494.00 | 63,020.00 | 1814.0% |
| TOTAL, FEDERAL REVENUE | | | 1,792,209.00 | 1,792,209.00 | 242,429.00 | 1,813,671.00 | 21,462.00 | 1.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 265,285.00 | 265,285.00 | 51,003.00 | 265,285.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 880,000.00 | 880,000.00 | 195,308.00 | 964,971.00 | 84,971.00 | 9.7% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 205,040.00 | 205,040.00 | 0.00 | 150,000.00 | (55,040.00) | -26.8% |
| Lottery - Unrestricted and Instructional Mater | | 8560 | 598,500.00 | 598,500.00 | 369,662.14 | 540,900.00 | (57,600.00) | -9.6% |
| 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 | | | | | | | | |
| 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 | 9,923.00 | 9,923.00 | 0.00 | 9,923.00 | 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 | (659,088.00) | (659,088.00) | (321,675.00) | (191,602.00) | 467,486.00 | -70.9% |
| TOTAL, OTHER STATE REVENUE | | | 1,299,680.00 | 1,299,680.00 | 294,298.14 | 1,739,477.00 | 439,817.00 | 33.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2011-12 First Interim
General Fund
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|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 10,626,117.00 | 10,626,117.00 | 5,027,370.55 | 10,626,117.00 | 0.00 | 0.0% |
| Interest | | 8660 | 210,000.00 | 210,000.00 | 130,944.26 | 210,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 12,115.00 | 20,000.00 | 20,000.00 | New |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 472,204.00 | 472,204.00 | 0.00 | 578,014.00 | 105,810.00 | 22.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,832,791.00 | 1,958,411.00 | 546,280.44 | 6,782,006.00 | 4,823,595.00 | 246.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 2,259,502.00 | 2,259,502.00 | 0.00 | 2,259,502.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,400,614.00 | 15,526,234.00 | 5,716,690.25 | 20,475,639.00 | 4,949,405.00 | 31.9% |
| TOTAL, REVENUES | | | 50,285,613.00 | 50,411,233.00 | 8,565,413.99 | 55,830,421.00 | 5,419,188.00 | 10.7% |

2011-12 First Interim
General Fund
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|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 21,265,259.00 | 21,259,371.00 | 2,401,599.49 | 21,161,142.00 | 98,229.00 | 0.5% |
| Certificated Pupil Support Salaries | | 1200 | 1,604,190.00 | 1,579,498.00 | 177,267.24 | 1,743,245.00 | (163,747.00) | -10.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,202,672.00 | 2,206,800.00 | 480,545.09 | 2,212,176.00 | (5,376.00) | -0.2% |
| Other Certificated Salaries | | 1900 | 829,007.00 | 799,036.00 | 129,371.09 | 811,742.00 | (12,706.00) | -1.6% |
| TOTAL, CERTIFICATED SALARIES | | | 25,901,128.00 | 25,844,705.00 | 3,188,782.91 | 25,928,305.00 | (83,600.00) | -0.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,036,692.00 | 1,027,086.00 | 175,054.85 | 1,209,845.00 | (182,759.00) | -17.8% |
| Classified Support Salaries | | 2200 | 2,665,694.00 | 2,665,642.00 | 661,732.65 | 2,822,054.00 | (156,412.00) | -5.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 322,623.00 | 322,623.00 | 106,325.95 | 329,458.00 | (6,835.00) | -2.1% |
| Clerical, Technical and Office Salaries | | 2400 | 1,931,085.00 | 1,935,658.00 | 403,660.84 | 1,857,083.00 | 78,575.00 | 4.1% |
| Other Classified Salaries | | 2900 | 874,489.00 | 918,590.00 | 115,723.12 | 829,132.00 | 89,458.00 | 9.7% |
| TOTAL, CLASSIFIED SALARIES | | | 6,830,583.00 | 6,869,599.00 | 1,462,497.41 | 7,047,572.00 | (177,973.00) | -2.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,724,103.61 | 1,743,736.61 | 260,604.36 | 1,881,221.00 | (137,484.39) | -7.9% |
| PERS | | 3201-3202 | 522,667.85 | 522,659.85 | 140,201.63 | 592,551.00 | (69,891.15) | -13.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 978,922.42 | 981,725.42 | 157,695.40 | 959,572.00 | 22,153.42 | 2.3% |
| Health and Welfare Benefits | | 3401-3402 | 2,848,506.00 | 2,862,506.00 | 279,871.95 | 2,773,988.00 | 88,518.00 | 3.1% |
| Unemployment Insurance | | 3501-3502 | 482,717.02 | 486,222.02 | 81,956.24 | 415,180.29 | 71,041.73 | 14.6% |
| Workers' Compensation | | 3601-3602 | 1,298,995.30 | 1,305,657.30 | 196,470.17 | 1,280,251.85 | 25,405.45 | 1.9% |
| OPEB, Allocated | | 3701-3702 | 300,000.00 | 300,000.00 | 108,347.59 | 300,000.00 | 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 | 114,683.00 | 114,663.00 | 26,914.13 | 123,187.00 | (8,524.00) | -7.4% |
| Other Employee Benefits | | 3901-3902 | 437,000.00 | 437,000.00 | 187,803.00 | 437,000.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 8,707,595.20 | 8,754,170.20 | 1,439,864.47 | 8,762,951.14 | (8,780.94) | -0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 138,135.00 | 231,426.00 | 35,182.95 | 155,696.00 | 75,730.00 | 32.7% |
| Books and Other Reference Materials | | 4200 | 676.00 | 676.00 | 0.00 | 2,705.00 | (2,029.00) | -300.1% |
| Materials and Supplies | | 4300 | 976,481.00 | 977,288.00 | 229,953.83 | 973,080.00 | 4,208.00 | 0.4% |
| Noncapitalized Equipment | | 4400 | 84,708.00 | 84,708.00 | 39,794.42 | 81,435.00 | 3,273.00 | 3.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,200,000.00 | 1,294,098.00 | 304,931.20 | 1,212,916.00 | 81,182.00 | 6.3% |
| 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 | 148,330.00 | 151,830.00 | 32,083.60 | 157,500.00 | (5,670.00) | -3.7% |
| Dues and Memberships | | 5300 | 22,456.00 | 22,456.00 | 24,113.00 | 29,756.00 | (7,300.00) | -32.5% |
| Insurance | | 5400-5450 | 740,000.00 | 740,000.00 | 727,564.00 | 740,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,517,500.00 | 2,517,500.00 | 601,237.65 | 2,517,500.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 516,111.00 | 516,111.00 | 204,905.58 | 817,811.00 | (301,700.00) | -58.5% |
| 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 | 3,740,224.00 | 3,868,458.00 | 880,760.43 | 4,597,818.00 | (729,360.00) | -18.9% |
| Communications | | 5900 | 60,516.00 | 60,516.00 | 32,540.25 | 60,516.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,745,137.00 | 7,876,871.00 | 2,503,204.51 | 8,920,901.00 | (1,044,030.00) | -13.3% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 62,611.71 | 62,612.00 | (62,612.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 62,612.00 | 0.00 | 0.00 | 62,612.00 | 100.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 62,612.00 | 62,611.71 | 62,612.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 392,167.00 | 392,167.00 | 226,089.20 | 392,167.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 392,167.00 | 392,167.00 | 226,089.20 | 392,167.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 50,776,610.20 | 51,094,222.20 | 9,187,981.41 | 52,327,424.14 | (1,233,201.94) | -2.4% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 4,492.00 | 4,492.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 4,492.00 | 4,492.00 | 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 | 5,000,000.00 | (5,000,000.00) | New |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 5,000,000.00 | (5,000,000.00) | New |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | (4,995,508.00) | 4,995,508.00 | New |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.24 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 0.24 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.24 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 4,492.00 | (4,492.00) | New |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | (4,492.00) | | |

| 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 | 0.24 | (4,492.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,491.58 | 4,491.58 | | 4,491.58 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,491.58 | 4,491.58 | | 4,491.58 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,491.58 | 4,491.58 | | 4,491.58 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,491.58 | 4,491.58 | | (0.42) | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| c) Committed | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 4,491.58 | 4,491.58 | | (0.42) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB / IASA (incl. ARRA) | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.24 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.24 | 0.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 0.00 | 0.00 | 0.24 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified 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 | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 4,492.00 | (4,492.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 4,492.00 | (4,492.00) | New |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 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% |
| 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 | | 7851 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | (4,492.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,409,337.00 | 1,409,337.00 | 253,718.71 | 1,502,000.00 | 92,663.00 | 6.6% |
| 5) TOTAL REVENUES | | | 1,409,337.00 | 1,409,337.00 | 253,718.71 | 1,502,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 411,100.00 | 411,100.00 | 61,555.19 | 533,207.00 | (122,107.00) | -29.7% |
| 3) Employee Benefits | | 3000-3999 | 193,127.00 | 193,127.00 | 20,955.94 | 227,317.00 | (34,190.00) | -17.7% |
| 4) Books and Supplies | | 4000-4999 | 515,000.00 | 515,000.00 | 3,798.45 | 19,000.00 | 496,000.00 | 96.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 290,110.00 | 290,110.00 | 58,113.09 | 684,100.00 | (393,990.00) | -135.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 1,409,337.00 | 1,409,337.00 | 144,422.67 | 1,463,624.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 0.00 | 109,296.04 | 38,376.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7830-7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 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 | 109,296.04 | 38,376.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 101,788.64 | 101,788.64 | | 101,788.64 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 101,788.64 | 101,788.64 | | 101,788.64 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 101,788.64 | 101,788.64 | | 101,788.64 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 101,788.64 | 101,788.64 | | 140,164.64 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 6,584.00 | 0.00 | | 6,584.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 95,204.64 | 95,204.64 | | 133,580.64 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9788 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 6,584.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 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 | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,407,337.00 | 1,407,337.00 | 252,698.45 | 1,500,000.00 | 92,663.00 | 6.8% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,500.00 | 1,500.00 | (8.83) | 1,500.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 500.00 | 500.00 | 1,029.09 | 500.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,409,337.00 | 1,409,337.00 | 253,718.71 | 1,502,000.00 | 92,663.00 | 6.8% |
| TOTAL, REVENUES | | | 1,409,337.00 | 1,409,337.00 | 253,718.71 | 1,502,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 315,000.00 | 315,000.00 | 57,181.07 | 437,107.00 | (122,107.00) | -38.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 65,000.00 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 31,100.00 | 31,100.00 | 4,324.12 | 31,100.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 411,100.00 | 411,100.00 | 61,555.19 | 533,207.00 | (122,107.00) | -29.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 44,905.00 | 44,905.00 | 4,951.05 | 58,336.00 | (13,431.00) | -29.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 31,449.00 | 31,449.00 | 4,322.45 | 39,019.00 | (7,570.00) | -24.1% |
| Health and Welfare Benefits | | 3401-3402 | 81,500.00 | 81,500.00 | 7,112.00 | 88,584.00 | (7,084.00) | -8.7% |
| Unemployment Insurance | | 3501-3502 | 6,619.00 | 6,619.00 | 1,036.08 | 7,840.00 | (1,221.00) | -18.4% |
| Workers' Compensation | | 3601-3602 | 17,286.00 | 17,286.00 | 2,585.29 | 22,150.00 | (4,864.00) | -28.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 11,388.00 | 11,388.00 | 949.07 | 11,388.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 193,127.00 | 193,127.00 | 20,955.94 | 227,317.00 | (34,190.00) | -17.7% |
| 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 | 2,500.00 | 2,500.00 | 161.72 | 2,500.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 4,000.00 | (4,000.00) | New |
| Food | | 4700 | 512,500.00 | 512,500.00 | 3,636.73 | 12,500.00 | 500,000.00 | 97.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 515,000.00 | 515,000.00 | 3,788.45 | 19,000.00 | 496,000.00 | 96.3% |

| Description | Resource Codes | 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 | 1,800.00 | 1,800.00 | 20.42 | 1,800.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 310.00 | 310.00 | 0.00 | 0.00 | 310.00 | 100.0% |
| 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 | 58,000.00 | 58,000.00 | 383.13 | 63,000.00 | (5,000.00) | -8.6% |
| 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 | 230,000.00 | 230,000.00 | 57,709.54 | 619,300.00 | (389,300.00) | -169.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 290,110.00 | 290,110.00 | 58,113.09 | 684,100.00 | (393,990.00) | -135.8% |
| 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 | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,409,337.00 | 1,409,337.00 | 144,422.67 | 1,463,624.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | New |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 0.00 | 60,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 60,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 5,000,000.00 | 5,000,000.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 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 | 5,000,000.00 | | |

| 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 5,080,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 754,046.10 | 754,046.10 | | 754,046.10 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 754,046.10 | 754,046.10 | | 754,046.10 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 754,046.10 | 754,046.10 | | 754,046.10 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 754,046.10 | 754,046.10 | | 5,814,046.10 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 754,046.10 | 754,046.10 | | 5,814,046.10 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | New |
| 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 | | | 0.00 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 60,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 5,000,000.00 | 5,000,000.00 | New |
| 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 | 5,000,000.00 | 5,000,000.00 | New |
| 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% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | | | 0.00 | 0.00 | 0.00 | 5,000,000.00 | | |

| 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) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 600,000.00 | 600,000.00 | (0.90) | 600,000.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 600,000.00 | 600,000.00 | (0.90) | 600,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 453,040.00 | 453,040.00 | 79,616.51 | 453,040.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 151,014.06 | 151,014.06 | 23,630.56 | 153,013.04 | (1,998.98) | -1.3% |
| 4) Books and Supplies | | 4000-4999 | 50,000.00 | 0.00 | 661.47 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 818,173.00 | 875,173.00 | 240,857.95 | 875,173.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 18,759,168.00 | 19,251,567.00 | 1,199,973.00 | 19,251,567.00 | 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 | | | 20,231,395.06 | 20,730,794.06 | 1,544,559.49 | 20,732,793.04 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (19,631,395.06) | (20,130,794.06) | (1,544,560.39) | (20,132,793.04) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (19,831,395.08) | (20,130,794.06) | (1,544,560.39) | (20,132,793.04) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 60,493,684.16 | 60,493,684.16 | | 60,493,684.16 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | | | | |
| | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 60,493,684.16 | 60,493,684.16 | | 60,493,684.16 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 121,078.19 | | 121,078.00 | (0.19) | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,493,684.16 | 60,614,762.35 | | 60,614,762.16 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,882,289.10 | 40,483,968.29 | | 40,481,969.12 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | | | | | | |
| | | 9780 | 40,862,289.10 | 40,483,968.29 | | 40,481,969.12 | | |
| | 0000 | 9780 | 40,862,289.10 | | | | | |
| | 0000 | 9780 | | 40,483,968.29 | | | | |
| | 0000 | 9780 | | | | 40,481,969.12 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue (incl. ARRA) | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | | | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 600,000.00 | 600,000.00 | (0.90) | 600,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 600,000.00 | 600,000.00 | (0.90) | 600,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 600,000.00 | 600,000.00 | (0.90) | 600,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 400,000.00 | 370,000.00 | 88,385.00 | 370,000.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 53,040.00 | 83,040.00 | 11,231.51 | 83,040.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 453,040.00 | 453,040.00 | 79,616.51 | 453,040.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 49,485.56 | 49,485.56 | 9,159.04 | 49,485.56 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 34,657.56 | 34,657.56 | 4,780.99 | 34,657.48 | 0.08 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 28,000.00 | 28,000.00 | 2,690.58 | 28,000.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 7,293.64 | 7,293.94 | 1,610.75 | 9,293.00 | (1,999.06) | -27.4% |
| Workers' Compensation | | 3601-3602 | 19,028.00 | 19,028.00 | 3,650.88 | 19,028.00 | 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 | 12,549.00 | 12,549.00 | 1,758.34 | 12,549.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 151,014.08 | 151,014.08 | 23,630.56 | 153,013.04 | (1,998.98) | -1.3% |
| 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 | 50,000.00 | 0.00 | 681.47 | 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 | | | 50,000.00 | 0.00 | 681.47 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 10,000.00 | 10,000.00 | 3,075.00 | 10,000.00 | 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 | 455.50 | 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 | 336,773.00 | 381,773.00 | 237,127.45 | 361,773.00 | 0.00 | 0.0% |
| Communications | | 5900 | 471,400.00 | 503,400.00 | 0.00 | 503,400.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 818,173.00 | 875,173.00 | 240,657.95 | 875,173.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 80,000.00 | 115,000.00 | 0.00 | 115,000.00 | 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 | 18,546,192.00 | 18,946,567.00 | 1,193,928.81 | 18,946,567.00 | 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 | 55,000.00 | 125,000.00 | 6,044.19 | 125,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 77,976.00 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 18,759,168.00 | 19,251,567.00 | 1,199,973.00 | 19,251,567.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 20,231,395.06 | 20,730,794.06 | 1,544,559.49 | 20,732,793.04 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8981 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 75,025.00 | 75,025.00 | 0.00 | 80,999.00 | 5,974.00 | 8.0% |
| 5) TOTAL, REVENUES | | | 75,025.00 | 75,025.00 | 0.00 | 80,999.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 15,000.00 | 15,000.00 | 3,250.00 | 15,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 50,000.00 | 50,000.00 | 23,425.00 | 311,000.00 | (261,000.00) | -522.0% |
| 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 | | | 65,000.00 | 65,000.00 | 26,675.00 | 326,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 10,025.00 | 10,025.00 | (26,675.00) | (245,001.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10,025.00 | 10,025.00 | (28,675.00) | (245,001.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 451,479.50 | 451,479.50 | | 451,479.50 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 451,479.50 | 451,479.50 | | 451,479.50 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 451,479.50 | 451,479.50 | | 451,479.50 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 461,504.50 | 461,504.50 | | 206,478.50 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 461,504.50 | 0.00 | | 206,478.50 | | |
| Dev Fees per Gov Code restrictions | 0000 | 9780 | 461,504.50 | | | | | |
| Dev Fee per Gov Code restrictions | 0000 | 9780 | | | | 206,478.50 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 461,504.50 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8560 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25.00 | 25.00 | 0.00 | 5,999.00 | 5,974.00 | 23896.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 75,000.00 | 75,000.00 | 0.00 | 75,000.00 | 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 | | | 75,025.00 | 75,025.00 | 0.00 | 80,999.00 | 5,974.00 | 8.0% |
| TOTAL, REVENUES | | | 75,025.00 | 75,025.00 | 0.00 | 80,999.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 15,000.00 | 15,000.00 | 3,250.00 | 15,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 15,000.00 | 15,000.00 | 3,250.00 | 15,000.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 50,000.00 | 50,000.00 | 23,425.00 | 311,000.00 | (261,000.00) | -522.0% |
| 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 | | | 50,000.00 | 50,000.00 | 23,425.00 | 311,000.00 | (261,000.00) | -522.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 65,000.00 | 65,000.00 | 26,675.00 | 326,000.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8653 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10,000.00 | 10,000.00 | (12.00) | 10,000.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 10,000.00 | 10,000.00 | (12.00) | 10,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (240,000.00) | (240,000.00) | (12.00) | (240,000.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (240,000.00) | (240,000.00) | (12.00) | (240,000.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 523,746.24 | 523,746.24 | | 523,746.24 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 523,746.24 | 523,746.24 | | 523,746.24 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 523,746.24 | 523,746.24 | | 523,746.24 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 283,746.24 | 283,746.24 | | 283,746.24 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 283,746.24 | 283,746.24 | | 283,746.24 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Other Federal Revenue (incl. ARRA) | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| | | 8660 | 10,000.00 | 10,000.00 | (12.00) | 10,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10,000.00 | 10,000.00 | (12.00) | 10,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 10,000.00 | 10,000.00 | (12.00) | 10,000.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | | |

| 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 | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | | | | | | | |
| From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |



Beverly Hills Unified School District

2011-2012 FIRST INTERIM BUDGET

Section 4: Supplemental Forms

- Average Daily Attendance
- Revenue Limit
- Cashflow Worksheet
- Summary of Interfund Activities
- Maintenance of Effort
 - NCLB
 - Special Education
- Indirect Cost Worksheet

| 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) |
|---|--|---|---|---|-----------------------------------|---|
| ELEMENTARY | | | | | | |
| 1. General Education | 2,380.00 | 2,380.00 | 2,410.00 | 2,436.00 | 56.00 | 2% |
| 2. Special Education | 64.04 | 64.04 | 64.00 | 64.00 | (0.04) | 0% |
| HIGH SCHOOL | | | | | | |
| 3. General Education | 1,776.00 | 1,776.00 | 1,839.00 | 1,882.00 | 106.00 | 6% |
| 4. Special Education | 24.00 | 24.00 | 73.00 | 73.00 | 49.00 | 204% |
| COUNTY SUPPLEMENT | | | | | | |
| 5. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 7. TOTAL, K-12 ADA | 4,244.04 | 4,244.04 | 4,386.00 | 4,455.00 | 210.96 | 5% |
| 8. ADA for Necessary Small Schools also included in lines 1 - 4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 9. Regional Occupational Centers/Programs (ROC/P)* | | | | | | |
| CLASSES FOR ADULTS | | | | | | |
| 10. Concurrently Enrolled Secondary Students* | | | | | | |
| 11. Adults Enrolled, State Apportioned* | | | | | | |
| 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* | | | | | | |
| 13. TOTAL, CLASSES FOR ADULTS | | | | | | |
| 14. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 15. ADA TOTALS (Sum of lines 7, 9, 13, & 14) | 4,244.04 | 4,244.04 | 4,386.00 | 4,455.00 | 210.96 | 5% |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 16. Elementary* | | | | | | |
| 17. High School* | | | | | | |
| 18. TOTAL, SUPPLEMENTAL HOURS | | | | | | |

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

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

| Description | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|---|----------------------------------|-----------------|---------------------------------|-----------------------|
| BASE REVENUE LIMIT PER ADA | | | | |
| 1. Base Revenue Limit per ADA (prior year) | 0025 | 7,049.59 | 7,049.59 | 7,049.59 |
| 2. Inflation Increase | 0041 | 107.00 | 107.00 | 0.00 |
| 3. All Other Adjustments | 0042, 0525, 0719 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 7,156.59 | 7,156.59 | 7,049.59 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | | | |
| 5. Total Base Revenue Limit | | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 7,156.59 | 7,156.59 | 7,049.59 |
| b. Revenue Limit ADA | 0033 | 4,455.00 | 4,455.00 | 4,455.00 |
| c. Total Base Revenue Limit (Line 5a times Line 5b) | 0269 | 31,882,608.45 | 31,882,608.45 | 31,405,923.45 |
| 6. Allowance for Necessary Small School | 0489 | 0.00 | 0.00 | 0.00 |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | 0.00 | 0.00 | 0.00 |
| 8. Meals for Needy Pupils | 0090 | | | |
| 9. Special Revenue Limit Adjustments | 0274 | 0.00 | 0.00 | 0.00 |
| 10. One-time Equalization Adjustments | 0275 | | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276, 0659 | 0.00 | 0.00 | 0.00 |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | 0.00 | 0.00 | 0.00 |
| 13. Beginning Teacher Salary Incentive Funding | 0552 | | | |
| 14. Less: Class Size Penalties Adjustment | 0173 | 0.00 | 0.00 | 0.00 |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 31,882,608.45 | 31,882,608.45 | 31,405,923.45 |
| DEFICIT CALCULATION | | | | |
| 16. Deficit Factor | 0281 | 0.80392 | 0.80246 | 0.80246 |
| 17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 25,631,066.59 | 25,584,517.98 | 25,201,997.33 |
| OTHER REVENUE LIMIT ITEMS | | | | |
| 18. Unemployment Insurance Revenue | 0060 | 425,732.00 | 425,732.00 | 432,313.00 |
| 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 | 138,620.00 | 138,620.00 | 147,124.00 |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment | 0205, 0654 | 0.00 | 0.00 | 0.00 |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21) | --- | 287,112.00 | 287,112.00 | 285,189.00 |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 25,918,178.59 | 25,871,629.98 | 25,487,186.33 |

| Description | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|----------------------------------|-----------------|---------------------------------|-----------------------|
| REVENUE LIMIT - LOCAL SOURCES | | | | |
| 25. Property Taxes | 0587 | 31,654,510.00 | 31,654,510.00 | 31,654,510.00 |
| 26. Miscellaneous Funds | 0588 | 0.00 | 0.00 | 0.00 |
| 27. Community Redevelopment Funds | 0589 | 0.00 | 0.00 | 0.00 |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | 0.00 | 0.00 | 0.00 |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 31,654,510.00 | 31,654,510.00 | 31,654,510.00 |
| 30. Charter School General Purpose Block Grant Offset (Unified Districts Only) | 0293 | 0.00 | 0.00 | 0.00 |
| 31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero) | 0111 | 0.00 | 0.00 | 0.00 |
| OTHER ITEMS | | | | |
| 32. Less: County Office Funds Transfer | 0458 | 0.00 | 0.00 | 0.00 |
| 33. Core Academic Program | 9001 | | | |
| 34. California High School Exit Exam | 9002 | | | |
| 35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | | | |
| 36. Apprenticeship Funding | 0570 | | | |
| 37. Community Day School Additional Funding | 3103, 9007 | | | |
| 38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer | 0634, 0629 | 0.00 | 0.00 | 0.00 |
| 39. Basic Aid Supplement Charter School Adjustment | 9018 | 0.00 | 0.00 | 0.00 |
| 40. All Other Adjustments | --- | 0.00 | 0.00 | 0.00 |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | 0.00 | 0.00 | 0.00 |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011) | --- | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|------------|-----------|-----------|-----------|
| OTHER NON-REVENUE LIMIT ITEMS | | | | |
| 43. Core Academic Program | 9001 | 79,519.00 | 79,519.00 | 79,519.00 |
| 44. California High School Exit Exam | 9002 | 32,603.00 | 32,603.00 | 32,603.00 |
| 45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | 51,636.00 | 51,636.00 | 51,636.00 |
| 46. Apprenticeship Funding | 0570 | 0.00 | 0.00 | 0.00 |
| 47. Community Day School Additional Funding | 3103, 9007 | 0.00 | 0.00 | 0.00 |

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

Jeventry Hills Unified
Los Angeles County

| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | Object | July | August | September | October | November | December |
|---|-----------|----------------|---------------|----------------|--------------|---------------|---------------|
| A. BEGINNING CASH | 9110 | 7,679,975.00 | 11,202,129.00 | 10,242,754.00 | 7,717,984.00 | 8,987,926.00 | 11,119,833.00 |
| B. RECEIPTS | | | | | | | |
| Revenue Limit Sources | 8020-8079 | | | | | 806,000.00 | 11,662,270.00 |
| Property Taxes | 8010-8019 | 1,091,463.00 | 1,190,912.00 | | | | |
| Principal Apportionment | 8080-8099 | | | | 29,622.00 | | |
| Miscellaneous Funds | 8100-8299 | | 78,056.00 | 157,029.00 | 7,344.00 | | |
| Federal Revenue | 8300-8599 | | | | | | |
| Other State Revenue | 8600-8799 | 129,852.00 | 16,746.00 | 107,031.00 | 5,463,061.00 | 5,032,460.00 | |
| Other Local Revenue | 8910-8929 | | | | | | |
| Interfund Transfers In | 8930-8979 | 7,902,593.00 | | | | | |
| All Other Financing Sources | | | | | | | |
| Other Receipts/Non-Revenue | | | | | | | |
| TOTAL RECEIPTS | | 9,123,908.00 | 1,285,714.00 | 264,060.00 | 5,500,027.00 | 5,838,460.00 | 11,662,270.00 |
| C. DISBURSEMENTS | | | | | | | |
| Certificated Salaries | 1000-1999 | 166,274.00 | 411,818.00 | 237,753.00 | 2,372,937.00 | 2,447,537.00 | 2,450,500.00 |
| Classified Salaries | 2000-2999 | 1,085.00 | 406,693.00 | 431,569.00 | 623,151.00 | 656,344.00 | 650,000.00 |
| Employee Benefits | 3000-3999 | 250,276.00 | 190,884.00 | 206,963.00 | 791,741.00 | 806,429.00 | 806,429.00 |
| Books, Supplies and Services | 4000-5999 | 1,038,077.00 | 580,252.00 | 409,103.00 | 780,704.00 | 424,439.00 | 424,439.00 |
| Capital Outlay | 6000-6999 | | | | 62,612.00 | 5,850.00 | |
| Other Outgo | 7000-7499 | | | | | | |
| Interfund Transfers Out | 7600-7629 | 83,045.00 | 60,000.00 | 83,045.00 | | | |
| All Other Financing Uses | 7630-7699 | | | | | | |
| Other Disbursements/ Non Expenditures | | | | | | | |
| TOTAL DISBURSEMENTS | | 1,538,757.00 | 1,649,647.00 | 1,368,433.00 | 4,631,145.00 | 4,340,599.00 | 4,331,368.00 |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | |
| Accounts Receivable | 9200 | 432,930.00 | 519,683.00 | (696,162.00) | 1,517,092.00 | 634,481.00 | 1,517,092.00 |
| Accounts Payable | 9500 | 4,495,927.00 | 1,115,125.00 | 724,235.00 | 1,116,032.00 | 435.00 | |
| TOTAL PRIOR YEAR TRANSACTIONS | | (4,062,997.00) | (595,442.00) | (1,420,397.00) | 401,060.00 | 634,046.00 | 1,517,092.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | 3,522,154.00 | (959,375.00) | (2,524,770.00) | 1,269,942.00 | 2,131,907.00 | 8,847,994.00 |
| F. ENDING CASH (A + E) | | 11,202,129.00 | 10,242,754.00 | 7,717,984.00 | 8,987,926.00 | 11,119,833.00 | 19,967,827.00 |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | |

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

19 64311 0000000
Form CASH

Jeverly Hills Unified
Los Angeles County

| Object | January | February | March | April | May | June | Accruals | TOTAL |
|--|----------------|----------------|----------------|---------------|----------------|----------------|----------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | 19,967,827.00 | 11,441,377.00 | 9,403,723.00 | 5,304,723.00 | 10,103,190.00 | 4,869,002.00 | | |
| B. RECEIPTS | | | | | | | | |
| Revenue Limit Sources | | | | | | | | |
| Property Taxes | 3,096,000.00 | 1,468,000.00 | | 9,100,500.00 | 2,334,812.00 | 1,051,677.00 | | 31,801,634.00 |
| Principal Apportionment | | | | | | | | 0.00 |
| Miscellaneous Funds | 160,000.00 | 553,346.00 | 100,000.00 | | 350,000.00 | 240,000.00 | | 29,622.00 |
| Federal Revenue | | | | | | | | 1,645,775.00 |
| Other State Revenue | 425,000.00 | | | 425,000.00 | | | | 0.00 |
| Other Local Revenue | 4,492.00 | | | | | | | 11,599,150.00 |
| Interfund Transfers In | | | | | | | | 4,492.00 |
| All Other Financing Sources | | | | | | | | 7,902,593.00 |
| Other Receipts/Non-Revenue | | | | | | | | 0.00 |
| TOTAL RECEIPTS | 3,685,492.00 | 2,021,346.00 | 100,000.00 | 9,525,500.00 | 2,684,812.00 | 1,291,677.00 | 0.00 | 52,983,266.00 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 2,450,500.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,575,000.00 | 2,650,000.00 | | 23,262,319.00 |
| Classified Salaries | 650,000.00 | 65,000.00 | 650,000.00 | 650,000.00 | 650,000.00 | 650,000.00 | | 6,083,842.00 |
| Employee Benefits | 810,000.00 | 810,000.00 | 810,000.00 | 810,000.00 | 1,110,000.00 | 825,000.00 | | 8,227,722.00 |
| Books, Supplies and Services | 984,000.00 | 684,000.00 | 684,000.00 | 684,000.00 | 1,084,000.00 | 984,000.00 | | 8,761,014.00 |
| Capital Outlay | | | | | | | | 68,462.00 |
| Other Outgo | | | | | | | | 0.00 |
| Interfund Transfers Out | 5,000,000.00 | | | | | | | 5,000,000.00 |
| All Other Financing Uses | 83,044.00 | | | 83,033.00 | | | | 392,167.00 |
| Other Disbursements/ | | | | | | | | |
| Non Disbursements | | | | | | | | |
| TOTAL DISBURSEMENTS | 9,977,544.00 | 4,059,000.00 | 4,644,000.00 | 4,727,033.00 | 5,419,000.00 | 5,109,000.00 | 0.00 | 51,795,526.00 |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | | |
| Accounts Receivable | 265,602.00 | | 445,000.00 | | | | | 4,635,718.00 |
| Accounts Payable | 2,500,000.00 | | | | 2,500,000.00 | | | 12,451,754.00 |
| TOTAL PRIOR YEAR TRANSACTIONS | (2,234,398.00) | 0.00 | 445,000.00 | 0.00 | (2,500,000.00) | 0.00 | 0.00 | (7,816,036.00) |
| (B - C + D) | (8,526,450.00) | (2,037,654.00) | (4,099,000.00) | 4,798,467.00 | (5,234,188.00) | (3,817,323.00) | 0.00 | (6,628,296.00) |
| E. ENDING CASH (A + E) | 11,441,377.00 | 9,403,723.00 | 5,304,723.00 | 10,103,190.00 | 4,869,002.00 | 1,051,679.00 | | |
| F. ENDING CASH, PLUS ACCRUALS | | | | | | | | 1,051,679.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 011 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 4,492.00 | 5,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 111 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 4,492.00 | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 5,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 611 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 781 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 5,004,492.00 | 5,004,492.00 | | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2011-12 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 57,327,424.14 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) | All | All | 1000-7999 | 1,813,870.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 64,654.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 62,612.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 420,167.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 5,000,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 558,576.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. PERS Reduction | All | All | 3801-3802 | 123,187.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 6,229,196.00 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) | | | | 49,284,358.14 |
| F. Charter school expenditure adjustments (From Section V) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 49,284,358.14 |

| Section II - Expenditures Per ADA | | 2011-12 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)* | | 4,386.00 |
| B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)* | | |
| C. Total ADA before adjustments (Lines A plus B) | | 4,386.00 |
| D. Charter school ADA adjustments (From Section V) | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | 4,386.00 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 11,236.74 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 47,745,632.12 | 10,645.53 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section VI) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 47,745,632.12 | 10,645.53 |
| B. Required effort (Line A.2 times 90%) | 42,971,068.91 | 9,580.98 |
| C. Current year expenditures (Line I.G and Line II.F) | 49,284,358.14 | 11,236.74 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) | | | | |
|--|---|---------------------------------------|-----------------------------------|-----------------------------|
| SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205) | Funds 01, 09, and 62 | | | 2011-12 Expenditures |
| | Goals | Functions | Objects | |
| A. Expenditures available to apply to deficiency: | | | | |
| 1. All Resource 3200 and/or Resource 3205 Expenditures | All | All | 1000-7999 | 3,673.00 |
| 2. Less state and local expenditures not allowed for MOE: | | | | |
| a. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| b. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 0.00 |
| c. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| d. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| e. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| f. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| g. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 0.00 |
| h. PERS Reduction | All | All | 3801-3802 | 0.00 |
| i. Supplemental expenditures made as a result of a Presidentially declared disaster. | Manually entered. Must not include expenditures previously included. | | | |
| j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i) | | | | 0.00 |
| 3. Plus additional MOE expenditures: | | | | |
| a. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures previously included. | | | |
| 4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a) | | | | 3,673.00 |

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

| Aggregate Expenditures/Per ADA Expenditures | Total | Per ADA |
|---|---------------|-----------|
| B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) | 0.00 | 0.00 |
| C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4) | 0.00 | 0.00 |
| D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) | 49,284,358.14 | |
| E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) | | 11,236.74 |
| F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) | 0.00 | |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) | | 0.00 |
| H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) | MOE Met | |
| I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

First Interim
Special Education Maintenance of Effort
2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison
2011-12 Projected Expenditures by LEA (LP-I)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 836,319.00 | 0.00 | 0.00 | 0.00 | 230,724.00 | 180,931.00 | 2,301,924.00 | | 3,549,898.00 |
| 2000-2999 | Classified Salaries | 245,027.00 | 0.00 | 0.00 | 0.00 | 130,097.00 | 151,697.00 | 880,671.00 | | 1,407,492.00 |
| 3000-3999 | Employee Benefits | 262,031.00 | 0.00 | 0.00 | 0.00 | 86,325.00 | 127,242.00 | 909,473.00 | | 1,385,071.00 |
| 4000-4999 | Books and Supplies | 16,752.00 | 0.00 | 0.00 | 0.00 | 1,011.00 | 1,718.00 | 6,300.00 | | 25,781.00 |
| 5000-5999 | Services and Other Operating Expenditures | 210,183.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,810,806.00 | 177,850.00 | | 2,198,841.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,570,312.00 | 0.00 | 0.00 | 0.00 | 448,157.00 | 2,272,396.00 | 4,276,218.00 | 0.00 | 8,567,083.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,956.00 | | 2,956.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,956.00 | 0.00 | 2,956.00 |
| | TOTAL COSTS | 1,570,312.00 | 0.00 | 0.00 | 0.00 | 448,157.00 | 2,272,396.00 | 4,279,174.00 | 0.00 | 8,570,039.00 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 395,876.00 | 0.00 | 0.00 | 0.00 | 187,518.00 | 6,031.00 | 2,301,924.00 | | 2,891,349.00 |
| 2000-2999 | Classified Salaries | 245,027.00 | 0.00 | 0.00 | 0.00 | 130,097.00 | 137,205.00 | 880,671.00 | | 1,393,000.00 |
| 3000-3999 | Employee Benefits | 155,942.00 | 0.00 | 0.00 | 0.00 | 73,813.00 | 76,477.00 | 909,473.00 | | 1,215,705.00 |
| 4000-4999 | Books and Supplies | 16,252.00 | 0.00 | 0.00 | 0.00 | 650.00 | 1,718.00 | 1,300.00 | | 19,920.00 |
| 5000-5999 | Services and Other Operating Expenditures | 87,965.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,738,006.00 | 177,850.00 | | 2,003,821.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 901,062.00 | 0.00 | 0.00 | 0.00 | 392,078.00 | 1,959,437.00 | 4,271,218.00 | 0.00 | 7,523,795.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,956.00 | | 2,956.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,956.00 | 0.00 | 2,956.00 |
| | TOTAL BEFORE OBJECT 8980 | 901,062.00 | 0.00 | 0.00 | 0.00 | 392,078.00 | 1,959,437.00 | 4,274,174.00 | 0.00 | 7,526,751.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 0.00 |
| | | | | | | | | | | 7,526,751.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| LOCAL PROJECTED EXPENDITURES (Funds 01, 08, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 75,640.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165,561.00 | | 241,201.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 19,167.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,816.00 | | 57,983.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 60,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 154,807.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204,377.00 | 0.00 | 359,184.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 154,807.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204,377.00 | 0.00 | 359,184.00 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 822,995.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 4,003,770.00 |
| | TOTAL COSTS | | | | | | | | | 5,185,949.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison
2010-11 Actual Expenditures by LEA (LA-I)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 489,726.06 | 0.00 | 0.00 | 0.00 | 166,378.05 | 385,393.48 | 2,666,498.42 | | 3,707,996.01 |
| 2000-2999 | Classified Salaries | 137,542.73 | 0.00 | 0.00 | 0.00 | 39,491.50 | 7,196.25 | 1,342,086.36 | | 1,526,316.84 |
| 3000-3999 | Employee Benefits | 148,484.06 | 0.00 | 0.00 | 0.00 | 39,558.74 | 91,121.21 | 1,041,377.00 | | 1,320,541.01 |
| 4000-4999 | Books and Supplies | 16,529.62 | 0.00 | 0.00 | 0.00 | 1,395.19 | 20,424.62 | 2,042.92 | | 40,392.35 |
| 5000-5999 | Services and Other Operating Expenditures | 231,700.68 | 0.00 | 0.00 | 0.00 | 0.00 | 2,387,515.68 | 166,410.68 | | 2,785,627.04 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,023,983.15 | 0.00 | 0.00 | 0.00 | 246,823.48 | 2,891,651.24 | 5,218,415.38 | 0.00 | 9,380,873.25 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,707.74 | | 1,707.74 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,707.74 | | 1,707.74 |
| | TOTAL COSTS | 1,023,983.15 | 0.00 | 0.00 | 0.00 | 246,823.48 | 2,891,651.24 | 5,220,123.12 | 0.00 | 9,382,580.99 |
| FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 482,693.28 | 0.00 | 0.00 | 0.00 | 163,305.75 | 324,330.60 | 189,722.15 | | 1,160,051.78 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 39,491.50 | 0.00 | 63,561.26 | | 103,052.76 |
| 3000-3999 | Employee Benefits | 95,790.85 | 0.00 | 0.00 | 0.00 | 37,238.50 | 73,377.64 | 48,453.24 | | 254,860.23 |
| 4000-4999 | Books and Supplies | 474.40 | 0.00 | 0.00 | 0.00 | 789.41 | 19,886.75 | 206.82 | | 21,357.38 |
| 5000-5999 | Services and Other Operating Expenditures | 122,464.00 | 0.00 | 0.00 | 0.00 | 0.00 | 549,251.28 | 11,400.00 | | 683,115.28 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 701,422.53 | 0.00 | 0.00 | 0.00 | 240,825.16 | 966,846.27 | 313,343.47 | 0.00 | 2,222,437.43 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,707.74 | | 1,707.74 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,707.74 | | 1,707.74 |
| | TOTAL BEFORE OBJECT 8980 | 701,422.53 | 0.00 | 0.00 | 0.00 | 240,825.16 | 966,846.27 | 315,051.21 | 0.00 | 2,224,145.17 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 2,224,145.17 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3375, 3385, 3405, & 6000-9999) | | 7,032.78 | 0.00 | 0.00 | 0.00 | 3,072.30 | 61,062.88 | 2,476,776.27 | | 2,547,944.23 |
| 1000-1999 | Certificated Salaries | 137,542.73 | 0.00 | 0.00 | 0.00 | 0.00 | 7,196.25 | 1,278,525.10 | | 1,423,264.08 |
| 2000-2999 | Classified Salaries | 52,693.21 | 0.00 | 0.00 | 0.00 | 2,320.24 | 17,743.57 | 992,923.76 | | 1,065,680.78 |
| 3000-3999 | Employee Benefits | 16,055.22 | 0.00 | 0.00 | 0.00 | 605.78 | 537.87 | 1,836.10 | | 19,034.97 |
| 4000-4999 | Books and Supplies | 109,236.68 | 0.00 | 0.00 | 0.00 | 0.00 | 1,838,264.40 | 155,010.68 | | 2,102,511.76 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 322,560.62 | 0.00 | 0.00 | 0.00 | 5,998.32 | 1,924,804.97 | 4,905,071.91 | 0.00 | 7,158,435.82 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 322,560.62 | 0.00 | 0.00 | 0.00 | 5,998.32 | 1,924,804.97 | 4,905,071.91 | 0.00 | 7,158,435.82 |
| | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | |
| LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 95,918.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 95,918.27 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 95,918.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,918.27 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8091, 8099 | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 95,918.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,918.27 |
| | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 822,995.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 3,574,315.31 |
| | TOTAL COSTS | | | | | | | | | 4,493,228.58 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??) _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2011-12 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| List exempt reductions, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | <u>0.00</u> | <u>0.00</u> |

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current year and prior year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (P.L. 108-446).

| | <u>State and Local</u> | <u>Local Only</u> |
|---|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | _____ |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | _____ |
| Increase in funding (if difference is positive) | <u>0.00</u> | |
| 50% of increase in funding | <u>0.00</u> | |
| Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services) | _____ | _____ |

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

| | <u>Column A</u> Projected Exps. FY 2011-12 (LP-I Worksheet) | <u>Column B</u> Actual Expenditures FY 2010-11 (LA-I Worksheet) | <u>Column C</u> Difference (A - B) |
|--|--|--|--|
| 1. Total special education expenditures | <u>8,570,039.00</u> | ██████████ | ██████████ |
| 2. Less: Expenditures paid from federal sources | <u>1,043,288.00</u> | ██████████ | ██████████ |
| 3. Expenditures paid from state and local sources | <u>7,526,751.00</u> | <u>7,158,435.82</u> | ██████████ |
| Less: Exempt reduction(s) from SECTION 1 | ██████████ | <u>0.00</u> | ██████████ |
| Less: 50% reduction from SECTION 2 | ██████████ | <u>0.00</u> | ██████████ |
| Net expenditures paid from state and local sources | <u>7,526,751.00</u> | <u>7,158,435.82</u> | <u>368,315.18</u> |
| 4. Special education unduplicated pupil count | <u>622</u> | <u>622</u> | ██████████ |
| 5. Per capita state and local expenditures (A3/A4) | <u>12,100.89</u> | <u>11,508.74</u> | <u>592.15</u> |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

X

1. Last year's local expenditures met MOE requirement:

| | Projected Exps. FY 2011-12 | Actual Expenditures FY 2010-11 | Difference |
|---|-------------------------------|--------------------------------------|-------------------|
| a. Expenditures paid from local sources | 5,185,949.00 | 4,493,228.58 | |
| Less: Exempt reduction(s) from SECTION 1 | ██████████ | 0.00 | |
| Less: 50% reduction from SECTION 2 | ██████████ | 0.00 | |
| Net expenditures paid from local sources | <u>5,185,949.00</u> | <u>4,493,228.58</u> | <u>692,720.42</u> |
| b. Per capita local expenditures (B1a/A4) | <u>8,337.54</u> | <u>7,223.84</u> | <u>1,113.70</u> |

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

| | Projected Exps. FY 2011-12 | Base FY | Difference |
|---|-------------------------------|---------|------------|
| a. Expenditures paid from local sources | ██████████ | _____ | ██████████ |
| Less: Exempt reduction(s) from SECTION 1 | ██████████ | _____ | ██████████ |
| Less: 50% reduction from SECTION 2 | ██████████ | _____ | ██████████ |
| Net expenditures paid from local sources | _____ | _____ | ██████████ |
| b. Special education unduplicated pupil count | _____ | _____ | ██████████ |
| c. Per capita local expenditures (B2a/B2b) | _____ | _____ | _____ |

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 MOE requirement and make the selection on Page 1.

Mary Anne McCabe
Contact Name

310-551-5100
Telephone Number

Executive Director, Budget/Fiscal
Title

mamccabe@bhUSD.org
E-mail Address

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,043,084.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 75,000.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Facilities business consultant

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,395,744.14

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.77%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|--|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 3,063,121.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 45,237.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 211,218.34 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 3,319,576.34 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 710,166.58 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 4,029,742.92 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 31,225,714.85 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 5,526,440.29 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,407,349.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 618,852.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 64,654.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,018,066.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 250,000.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 7,413,992.66 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,463,624.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 49,988,692.80 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) | 6.64% |
|---|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18) | 8.06% |
|---|-------|

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>3,319,576.34</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>0.00</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.02%) times Part III, Line B18); zero if negative | <u>710,166.58</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.02%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.89%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>710,166.58</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>710,166.58</u> |

Approved indirect cost rate: 6.02%
Highest rate used in any program: 4.89%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 460,128.00 | 19,062.00 | 4.14% |
| 01 | 4035 | 118,301.00 | 5,784.00 | 4.89% |
| 01 | 4201 | 26,137.00 | 533.00 | 2.04% |
| 01 | 4203 | 48,087.00 | 981.00 | 2.04% |
| 01 | 6520 | 76,342.00 | 2,956.00 | 3.87% |
| 01 | 9010 | 2,200,533.00 | 18,338.00 | 0.83% |