

**MERCED UNION HIGH SCHOOL DISTRICT**  
**2011-12 First Period Interim**  
**December 14, 2011**  
**(Actuals Through October 31, 2011)**

Board Reference Material

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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2011

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Yvonne Eagle

Telephone: (209) 385-6410

Title: Director Fiscal Services

E-mail: yeagle@muhsd.k12.ca.us

### 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?	n/a	
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	
		• 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

# MERCED UNION HIGH SCHOOL DISTRICT

## 2011-12 Fiscal Year First Period Interim Budget Report General Fund Budget -- Supplemental Narrative (Actuals through October 31, 2011)

### A. REVENUES

*Total projected General Fund revenue and transfers total \$78,689,489.*

#### 1) Revenue Limit

*Total projected Revenue Limit income is \$58,110,977.*

The first interim budget projects a net decrease of \$3,618,504 in revenue limit income compared to the July 1<sup>st</sup> budget, representing a decrease of 5.9%. First interim revenue limit revenue includes the “state trigger” decrease of \$3,079,862, approximately \$300 per average daily attendance (ADA). At 1<sup>st</sup> interim funded ADA was decreased by 82 ADA; a decrease of \$492,893. Decreases in the revenue limit calculation were also made to the unemployment insurance adjustment and to the PERs reduction.

#### 2) Federal Revenues

*Total projected Federal Revenue is \$7,075,875.*

The first interim budget indicates a net increase of \$732,930 in federal income as compared to the July 1<sup>st</sup> budget.

Noteworthy changes from the July 1<sup>st</sup> budget in budgeted federal revenue (including current year allocations, deferred revenue, and carryovers) include: the addition of the Program Improvement grant of \$600,000; and an increase of \$78,657 in the Title II, Part A, Teacher Quality grant. Any increase/decrease in budgeted revenues for categorical programs is offset in budgeted expenditures for categorical programs.

#### 3) State Revenues (other than Revenue Limit)

*Total projected Other State Revenue is \$10,672,035.*

The first interim budget indicates a net decrease of \$262,376 in Other State Revenues as compared to the July 1<sup>st</sup> budget.

Changes from the July 1<sup>st</sup> budget in budgeted Other State Revenue (current year allocations and carryovers) include the “state trigger” of a 50 percent revenue decrease of \$276,275 for Home to School Transportation.

Any increase or decrease in budgeted revenues for categorical programs is offset on the expenditure side for categorical programs.

4) Other Revenues

*Total projected Other Local Revenue is \$1,467,602.*

*Total projected Transfers In is \$1,363,000.*

Other budgeted local revenue decreased \$33,351 since the July 1<sup>st</sup> budget. The District is budgeting \$102,000 at first interim as General Fund interest income for the 2011-12 fiscal year.

Budgeted transfers into the General Fund include a transfer from the Cafeteria Fund of \$300,000 representing the Board-approved temporary transfer to cover as-needed cash flow shortages in the Cafeteria Fund; and, \$3,000 from the Cafeteria Fund for potential interest on the temporary transfer. Included also is a transfer of \$1,000,000 from the Special Reserve – Other than Capital Outlay Fund for General Fund cash flow purposes. In addition a transfer of \$60,000 from the Special Reserve for Postemployment Benefits Fund was budgeted to offset “pay-as-you-go” Retiree Health Benefits.

**B. EXPENDITURES**

*General Fund expenditures and transfers are projected to total \$82,069,730.*

1) Certificated Salaries

*Total budgeted for Certificated Salaries is \$39,130,051.*

Budgeted certificated salaries show a net decrease of \$145,574 compared to the July 1<sup>st</sup> Budget. All positions in position control as of November 4, 2011 are reflected in this budget. After position control was rolled routine refinement in position control has taken place resulting in a more accurate reflection of anticipated labor costs. Since the July 1<sup>st</sup> budget was adopted, a negotiated settlement with the certificated bargaining unit has been finalized with no adjustments made to the Certificated Salary Schedules.

2) Classified Salaries

*Total budgeted for Classified Salaries is \$13,259,918.*

The first interim budget displays a net increase of \$93,780. A negotiated settlement with the classified bargaining unit has been finalized with no changes made to the Classified Salary Schedules. After position control was rolled for the July 1<sup>st</sup>

budget much refinement in position control has taken place. As a result, the amount budgeted for salaries and benefits should now be a more accurate reflection of actual anticipated classified salary costs.

3) Employee Benefits

*Total budgeted for Employee Benefits is \$16,131,384.*

Budgeted expenses for employee benefits a net decrease of \$350,971 from the July 1<sup>st</sup> budget.

The rates budgeted for statutory benefits are the same countywide with the exception of workers' compensation, which, for the MUHSD, will be \$.6917 per \$100 of payroll, compared to \$.9898 the prior year. State Unemployment Insurance rate is 1.61%; Social Security rate is 6.20% and Medicare rate is 1.45%. The PERS rate is budgeted at 10.923%; however, the difference in the current PERS rate and 13.02% is recaptured by the State through PERS revenue limit reduction of 2.097%. The District's contribution to STRS is budgeted at 8.25%.

**C. HEALTH CARE BENEFITS**

All employees are provided the opportunity to pay health and welfare premium contributions on a pre-tax basis under an Internal Revenue Code Section 125 plan.

Classified and management staff are provided district-paid life and accidental death and dismemberment insurance in the amount of \$10,000. The cost of \$18.00 per year per employee is included in the budget.

**CERTIFICATED NON-MANAGEMENT EMPLOYEES**

Each eligible certificated employee had the choice of four different health care plans and two different dental plans, providing a total of eight different combinations from which to choose. As of October 1, 2011 and through September 30, 2012, the annual base premiums for the eight plans are as follows:

• Premium medical/Premier dental	\$19,698.00
• Premium medical/PPO dental	\$19,422.00
• Standard medical/Premier dental	\$16,422.00
• Standard medical/PPO dental	\$16,146.00
• Base medical/Premier dental	\$11,022.00
• Base medical/PPO dental	\$10,746.00
• Basic medical/Premier dental	\$14,274.00
• Basic medical/PPO dental	\$13,998.00

The base premium for Blue Cross health care and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. In addition there is a savings generated by employees who choose a health care package with premiums below the cap. It has been agreed that all certificated employees who

receive health care benefits and pay a portion of premiums will share any savings resulting from the married-couple premium reduction and from savings generated by employees in the health care group that choose a plan with premiums below the cap. Therefore, the effective premium rates are reduced for all benefited employees based upon the number of married-couple employees in each health/dental plan and the savings generated by individuals selecting a plan below the cap. Based upon the above base premiums and the aforementioned savings, the effective premium for October 1, 2011 through September 30, 2012 for each plan is as follows:

• Premium medical/Premier dental	\$19,280.40
• Premium medical/PPO dental	\$19,004.40
• Standard medical/Premier dental	\$16,004.40
• Standard medical/PPO dental	\$15,728.40
• Base medical/Premier dental	\$10,604.40
• Base medical/PPO dental	\$10,328.40
• Basic medical/Premier dental	\$13,856.40
• Basic medical/PPO dental	\$13,580.40

Each certificated employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above and the current cap for eligible certificated employees of \$9,300, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2011 through September 30, 2012 (no deduction from July warrants). Certificated employee annual contribution to health care premiums:

• Premium medical/Premier dental	\$9,980.40
• Premium medical/PPO dental	\$9,704.40
• Standard medical/Premier dental	\$6,704.40
• Standard medical/PPO dental	\$6,428.40
• Base medical/Premier dental	\$1,304.40
• Base medical/PPO dental	\$1,028.40
• Basic medical/Premier dental	\$4,556.40
• Basic medical/PPO dental	\$4,280.40

The current budget includes an expense for non-management certificated staff health and welfare benefit premiums at the \$9,300 cap per eligible employee, effective October 1, 2011.

#### CLASSIFIED NON-MANAGEMENT EMPLOYEES

Each classified employee had the choice of four different health care plans and two different dental plans, providing a total of eight different combinations from which to choose. Classified health care packages differ from the plans available to certificated employees. For October 1, 2011 through September 30, 2012, the annual base premiums for the eight plans are as follows:

• Premium medical/Premier dental	\$16,801.20
• Premium medical/PPO dental	\$16,465.20
• Standard medical/Premier dental	\$16,033.20



• Standard medical/PPO dental	\$15,697.20
• Base medical/Premier dental	\$11,077.20
• Base medical/PPO dental	\$10,741.20
• Basic medical/Premier dental	\$15,061.20
• Basic medical/PPO dental	\$14,725.20

The base premium for Blue Cross health care coverage and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. It has been agreed that all classified employees who receive health care coverage share any savings resulting from the married-couple premium reduction. In addition, any savings resulting from any plans where the premium is below the District-paid cap, that difference will be shared with eligible benefited employees by reducing the employee's portion of premium payment. Therefore, the aforementioned savings reduces the premium rates for all benefited employees when the premium for the plan they selected exceeds the District-paid cap. Based upon the above base premiums and any savings, the effective premium for October 1, 2011 through September 30, 2012 for each plan is as follows:

• Premium medical/Premier dental	\$16,601.40
• Premium medical/PPO dental	\$16,265.40
• Standard medical/Premier dental	\$15,833.40
• Standard medical/PPO dental	\$15,497.40
• Base medical/Premier dental	\$10,877.40
• Base medical/PPO dental	\$10,541.40
• Basic medical/Premier dental	\$14,861.40
• Basic medical/PPO dental	\$14,525.40

As a result of a negotiated settlement with the classified bargaining unit, the amount of premium paid by the District (i.e., the cap) was increased \$609, from \$9,600 per year to \$10,209 per year, effective October 1, 2006.

Each classified employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above and the current cap for eligible classified employees of \$10,209, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2011 through September 30, 2012 (no deduction from July warrants). Classified employee annual contribution to health care premiums:

• Premium medical/Premier dental	\$6,392.40
• Premium medical/PPO dental	\$6,056.40
• Standard medical/Premier dental	\$5,624.40
• Standard medical/PPO dental	\$5,288.40
• Base medical/Premier dental	\$688.40
• Base medical/PPO dental	\$332.40
• Basic medical/Premier dental	\$4,652.40
• Basic medical/PPO dental	\$4,316.40

The current budget includes an expense for non-management classified staff health and welfare benefit premiums at the current cap of \$10,209 for each eligible employee, effective October 1, 2011.

## MANAGEMENT

For health care benefits, management staff must “coat-tail” to a plan available to the certificated or classified employees. Management staff had a choice among the options available to the certificated bargaining unit employees. Premiums for health care plans available to management employees are the same as the rates outlined in the Certificated Non-Management Employee section above.

For 2011-12 the amount of premium paid by the District (i.e., the cap) for management employees is \$9,300 per eligible employee per year. Each management employee is responsible to pay the difference between the effective premium and the cap. The amount of contribution towards health insurance premiums for management employees is the same as shown above for certificated employees.

## RETIREE BENEFITS

Retiree health care coverage is specified in contract language and information below is only intended to be a summary and does not replace nor supersede contract language.

Retirees receive health care and prescription medication coverage, excluding dental and vision coverage (retirees can choose to have dental and vision coverage with premiums paid by the retiree). Prior to October 1, 2005, the District paid a composite premium rate for health care and prescription medication coverage for retirees that was the same premium rate as paid for active benefited employees. A composite rate structure provides for one rate regardless of the number of individuals insured in a family. Beginning October 1, 2005, benefit premiums for retirees was based upon a tiered rate structure. Under a tiered rate structure there are three separate rates. One rate if only one individual is covered (i.e., the retiree); another rate if two people are covered (i.e., the retiree and spouse); and a third rate if more than two people are covered (i.e., retiree, spouse and dependent child).

If the retiree has attained the age of 55 and has been employed by the District for a minimum of 8 years as a certificated employee, or 15 years as a classified employee, the District pays premiums for the retiree for up to 10 years, or until the retiree attains Medicare age whichever occurs first. For classified non-management employees hired on or after July 1, 2004, the employee must attain the age of 60 years to be eligible for retiree health care benefits. For certificated non-management employees hired after July 1, 2004, the District will pay premiums for a maximum of five (5) years.

Classified staff meeting the longevity minimum, qualify under the contract and who retire prior to September 30, 2006 are entitled to the higher cost classified health benefit package with the full premiums paid for the retiree and dependents by the District until Medicare age of the employee not to exceed a maximum of 10 years if hired prior to July 1, 2004, subject to future negotiations. For qualified classified retirees, who retired between October 1, 2006 and September 30, 2007, the District pays

for medical and prescription benefit premiums for retiree and dependents not to exceed the active employee cap. For qualified classified retirees, who retire after September 30, 2007 the District will pay the insurance premium for the retired employee only (no dependent coverage) not to exceed the active employee cap. Health and welfare benefits for classified employees are subject to future negotiations.

Certificated staff with longevity of service as outlined above who elected to retire before June 30, 2003 has the higher-cost benefit health and prescription package premiums paid by the District for themselves and eligible dependent(s). Eligible certificated employees who retire between July 1, 2003 and June 30, 2007 will receive the “standard” certificated benefit package for themselves and dependents with premiums paid by the District until the retiree reaches age 65 or qualified for Medicare, not to exceed a maximum of 10 years if hired before July 1, 2004. For qualified certificated retirees, who retire after July 1, 2007, medical and prescription insurance premiums for the retiree only will be paid by the District up to the active cap.

All programs are charged back for retirees’ benefit costs in accordance with generally accepted accounting practices.

1) Other Expenditures and Transfers

*Budgeted expenditures in 4000, 5000, and 6000 accounts total \$12,278,392.*

*Budgeted expenditures in 7000 accounts, other than transfers, total \$768,382.*

*Budgeted transfers out of the General Fund total \$501,603.*

The first interim budget reflects a net decrease of \$462,047 in the 4000, 5000 and 6000 accounts. Expenditures from the 4000, 5000 and 6000 accounts are for most expenses not associated with salaries and benefits. Increases in budgeted expenditures are due primarily to carryovers, purchases made prior-year but not received and paid for until the current budget year, increased budgeted expenses resulting from increased budgeted revenue especially restricted Federal and State funding, and transfers made from labor and benefit accounts.

The 7000 accounts, which include direct support and indirect costs, shows no change from the July 1<sup>st</sup> budget.

Budgeted transfers out include: (1) \$300,000 to the Cafeteria Fund as temporary transfer to meet cash flow needs; and (2) transfer of \$201,603 from General Fund to Fund 17 for future E-rate projects.

**D. FUND BALANCE, RESERVES**

*General Fund Beginning Balance (July 1, 2011) was \$ 18,239,186.*

*General Fund Ending Balance (June 30, 2012) is projected to be \$ 14,858,944.*

Total projected General Fund revenue, including budgeted transfers into the General Fund, in the first interim budget is \$78,689,489 and projected expenditures, including transfers out of the General Fund, total \$82,069,730. For the 2011-12 budget year, budgeted expenses

exceed budgeted revenue by \$3,380,241 as reported in the first interim budget. When expenses exceed revenue in a given fiscal year, concern is appropriate and careful review is necessary. To lessen the concern for deficit spending in the budget year, listed below are either one-time 2011-12 budgeted expenses or expenses to be paid from prior year carryover not reported as current year revenue but as part of the ending fund balance: 1) \$2,368,118 site and program carryovers from unrestricted funds; and 2) \$1,563,823 legally restricted categorical carryover.

The above totals \$3,931,941. The above identified one-time expenses will be drawn from the beginning General Fund balance and not from current year revenue. Inasmuch as the identified one-time expenses surpass the amount by which total budgeted expenses exceed total budgeted revenue, there is no *net* deficit spending projected at this time.

The District is required to maintain a minimum 3% reserve for economic uncertainties. Calculated on current budgeted expenditures, the minimum required 3% reserve is \$2,462,092. Adding in stores (warehouse inventory) and revolving fund, the total District minimum reserve is \$2,682,092.

The District's General Fund 2011-12 projected ending fund balance of \$14,858,944 exceeds the District's minimum reserve requirement. It is important to understand that the ending fund balance is one-time money and should not be used for any on-going expenses.

Major concern continues about the State of California's budget climate. It is recommended by the Assistant Superintendent that the District use great caution and restraint when increasing expenses, especially on-going expenses.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	59,580,493.00	59,580,493.00	6,848,742.29	55,961,989.00	(3,618,504.00)	-6.1%
2) Federal Revenue		8100-8299	35,971.55	35,971.55	0.00	35,971.55	0.00	0.0%
3) Other State Revenue		8300-8599	5,774,133.63	5,774,133.63	772,755.08	5,613,160.81	(160,972.82)	-2.8%
4) Other Local Revenue		8600-8799	1,000,929.79	1,000,929.79	239,434.75	1,015,504.79	14,575.00	1.5%
5) TOTAL, REVENUES			66,391,527.97	66,391,527.97	7,860,932.12	62,626,626.15		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,703,878.18	32,703,878.18	8,942,784.02	32,752,403.87	(48,525.69)	-0.1%
2) Classified Salaries		2000-2999	9,268,335.97	9,268,335.97	2,658,671.90	9,114,507.22	153,828.75	1.7%
3) Employee Benefits		3000-3999	12,637,064.40	12,637,064.40	3,326,586.57	12,383,352.09	253,712.31	2.0%
4) Books and Supplies		4000-4999	2,310,452.04	2,310,452.04	1,001,388.05	2,569,167.58	(258,715.54)	-11.2%
5) Services and Other Operating Expenditures		5000-5999	6,378,083.06	6,378,083.06	2,089,203.22	5,075,858.52	1,302,224.54	20.4%
6) Capital Outlay		6000-6999	39,536.00	39,536.00	0.00	39,536.00	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	(864,052.55)	(864,052.55)	0.00	(872,895.23)	8,842.68	-1.0%
9) TOTAL, EXPENDITURES			62,473,297.10	62,473,297.10	18,018,633.76	61,061,930.05		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,918,230.87	3,918,230.87	(10,157,701.64)	1,564,696.10		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,363,000.00	1,363,000.00	0.00	1,363,000.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	12,000.00	501,602.60	(201,602.60)	-67.2%
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	(6,306,143.36)	(6,306,143.36)	0.00	(6,724,316.13)	(418,172.77)	6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,243,143.36)	(5,243,143.36)	(12,000.00)	(5,862,918.73)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,324,912.49)	(1,324,912.49)	(10,169,701.64)	(4,298,222.63)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,611,341.59	16,303,020.36		16,303,020.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,611,341.59	16,303,020.36		16,303,020.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,611,341.59	16,303,020.36		16,303,020.36		
2) Ending Balance, June 30 (E + F1e)			12,286,429.10	14,978,107.87		12,004,797.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	200,000.00	200,000.00		200,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,217,331.80	8,909,010.57		9,322,705.83		
El Capitan Operation Costs	0000	9780				2,061,292.00		
Self-Pay Retiree Health	0000	9780				507,373.46		
Renaissance	0000	9780				407.96		
Sp.Ed. Food Cart	0000	9780				564.19		
Microsoft Settlement	0000	9780				17,464.92		
Supplemental Hours	0000	9780				1,503,675.58		
0801-Instructional Materials	0000	9780				603,902.43		
0802-Instructional Program Support	0000	9780				810,361.42		
0803-Staff Development	0000	9780				205,501.98		
0804-Safety	0000	9780				93,370.98		
0808-ELL Support	0000	9780				45,836.00		
0812-Teacher Credentialling	0000	9780				201,890.93		
Budget Stabilization	0000	9780				3,271,063.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,849,097.30	5,849,097.30		2,462,091.90		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,148,988.00	2,148,988.00	0.00	2,148,988.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,306,973.00	6,306,973.00	783,342.33	7,039,903.08	732,930.08	11.6%
3) Other State Revenue		8300-8599	5,160,277.51	5,160,277.51	799,712.15	5,058,874.10	(101,403.41)	-2.0%
4) Other Local Revenue		8600-8799	500,023.60	500,023.60	8,810.40	452,097.33	(47,926.27)	-9.6%
5) TOTAL, REVENUES			14,116,262.11	14,116,262.11	1,591,864.88	14,699,862.51		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,571,747.12	6,571,747.12	2,012,699.37	6,377,647.46	194,099.66	3.0%
2) Classified Salaries		2000-2999	4,085,362.57	4,085,362.57	1,249,879.76	4,145,410.99	(60,048.42)	-1.5%
3) Employee Benefits		3000-3999	3,845,291.27	3,845,291.27	1,073,653.73	3,748,032.28	97,258.99	2.5%
4) Books and Supplies		4000-4999	2,374,003.12	2,374,003.12	479,143.80	2,363,628.44	10,374.68	0.4%
5) Services and Other Operating Expenditures		5000-5999	1,564,364.41	1,564,364.41	529,839.03	2,132,608.17	(568,243.76)	-36.3%
6) Capital Outlay		6000-6999	74,000.00	74,000.00	94,982.88	97,592.83	(23,592.83)	-31.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,032,406.00	1,032,406.00	(6,803.79)	1,032,406.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	600,028.55	600,028.55	0.00	608,871.23	(8,842.68)	-1.5%
9) TOTAL, EXPENDITURES			20,147,203.04	20,147,203.04	5,433,394.78	20,506,197.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,030,940.93)	(6,030,940.93)	(3,841,529.90)	(5,806,334.89)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	6,306,143.36	6,306,143.36	0.00	6,724,316.13	418,172.77	6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,306,143.36	6,306,143.36	0.00	6,724,316.13		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,202.43	275,202.43	(3,841,529.90)	917,981.24		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,288,620.54	1,936,165.19		1,936,165.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,288,620.54	1,936,165.19		1,936,165.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,288,620.54	1,936,165.19		1,936,165.19		
2) Ending Balance, June 30 (E + F1e)			1,563,822.97	2,211,367.62		2,854,146.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,563,822.97	2,211,367.62		2,854,146.43		
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  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	61,729,481.00	61,729,481.00	6,848,742.29	58,110,977.00	(3,618,504.00)	-5.9%
2) Federal Revenue		8100-8299	6,342,944.55	6,342,944.55	783,342.33	7,075,874.63	732,930.08	11.6%
3) Other State Revenue		8300-8599	10,934,411.14	10,934,411.14	1,572,467.23	10,672,034.91	(262,376.23)	-2.4%
4) Other Local Revenue		8600-8799	1,500,953.39	1,500,953.39	248,245.15	1,467,602.12	(33,351.27)	-2.2%
5) TOTAL, REVENUES			80,507,790.08	80,507,790.08	9,452,797.00	77,326,488.66		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	39,275,625.30	39,275,625.30	10,955,483.39	39,130,051.33	145,573.97	0.4%
2) Classified Salaries		2000-2999	13,353,698.54	13,353,698.54	3,908,551.66	13,259,918.21	93,780.33	0.7%
3) Employee Benefits		3000-3999	16,482,355.67	16,482,355.67	4,400,240.30	16,131,384.37	350,971.30	2.1%
4) Books and Supplies		4000-4999	4,684,455.16	4,684,455.16	1,480,531.85	4,932,796.02	(248,340.86)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	7,942,447.47	7,942,447.47	2,619,042.25	7,208,466.69	733,980.78	9.2%
6) Capital Outlay		6000-6999	113,536.00	113,536.00	94,982.88	137,128.83	(23,592.83)	-20.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,032,406.00	1,032,406.00	(6,803.79)	1,032,406.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(264,024.00)	(264,024.00)	0.00	(264,024.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			82,620,500.14	82,620,500.14	23,452,028.54	81,568,127.45		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,112,710.06)	(2,112,710.06)	(13,999,231.54)	(4,241,638.79)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,363,000.00	1,363,000.00	0.00	1,363,000.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	12,000.00	501,602.60	(201,602.60)	-67.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,063,000.00	1,063,000.00	(12,000.00)	861,397.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,049,710.06)	(1,049,710.06)	(14,011,231.54)	(3,380,241.39)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,899,962.13	18,239,185.55		18,239,185.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,899,962.13	18,239,185.55		18,239,185.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,899,962.13	18,239,185.55		18,239,185.55		
2) Ending Balance, June 30 (E + F1e)			13,850,252.07	17,189,475.49		14,858,944.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	200,000.00	200,000.00		200,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,563,822.97	2,211,367.62		2,854,146.43		
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	6,217,331.80	8,909,010.57		9,322,705.83		
El Capitan Operation Costs	0000	9780				2,061,292.00		
Self-Pay Retiree Health	0000	9780				507,373.46		
Renaissance	0000	9780				407.96		
Sp.Ed. Food Cart	0000	9780				564.19		
Microsoft Settlement	0000	9780				17,464.92		
Supplemental Hours	0000	9780				1,503,675.58		
0801-Instructional Materials	0000	9780				603,902.43		
0802-Instructional Program Support	0000	9780				810,361.42		
0803-Staff Development	0000	9780				205,501.98		
0804-Safety	0000	9780				93,370.98		
0808-ELL Support	0000	9780				45,836.00		
0812-Teacher Credentialling	0000	9780				201,890.93		
Budget Stabilization	0000	9780				3,271,063.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,849,097.30	5,849,097.30		2,462,091.90		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	9,704.76	9,704.76	9,522.24	9,620.62	(84.14)	-1%
4. Special Education	237.33	237.33	230.89	230.89	(6.44)	-3%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	105.08	105.08	105.08	105.08	0.00	0%
6. Special Education	139.14	137.14	133.03	133.03	(4.11)	-3%
7. TOTAL, K-12 ADA	10,186.31	10,184.31	9,991.24	10,089.62	(94.69)	-1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	10,186.31	10,184.31	9,991.24	10,089.62	(94.69)	-1%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	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
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	7,326.58	7,326.58	7,326.58
2. Inflation Increase	0041	164.00	164.00	164.00
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	7,490.58	7,490.58	7,490.58
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,490.58	7,490.58	7,490.58
b. Revenue Limit ADA	0033	10,186.31	10,186.31	10,089.62
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	76,301,369.96	76,301,369.96	75,577,105.78
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	1,375,958.00	1,375,958.00	1,419,436.00
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	77,677,327.96	77,677,327.96	76,996,541.78
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	62,332,948.59	62,332,948.59	61,786,644.92
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	864,513.00	864,513.00	835,447.00
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	153,161.00	153,161.00	140,022.00
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)	- - -	711,352.00	711,352.00	695,425.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	63,044,300.59	63,044,300.59	62,482,069.92

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	11,917,571.59	11,917,571.59	10,479,055.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	31,652.00	31,652.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	93,000.00	93,000.00	93,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	11,856,223.59	11,856,223.59	10,386,055.00
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	51,188,077.00	51,188,077.00	52,096,014.92
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	1,467,980.59	1,467,980.59	1,431,253.00
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	(3,079,861.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,467,980.59)	(1,467,980.59)	(4,511,114.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	49,720,096.41	49,720,096.41	47,584,900.92

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	160,428.00	160,428.00	160,380.00
44. California High School Exit Exam	9002	1,173,031.00	1,173,031.00	1,560,922.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	73,056.00	73,056.00	73,056.00

First Interim  
2011-12 INTERIM REPORT  
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October						
A. BEGINNING CASH	9110	3,040,603.00	4,333,208.00	3,122,071.00	8,502,891.00	2,592,375.00	1,500,345.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	532,962.00	118,312.00	723,230.00		916,269.00	5,264,391.00
Principal Apportionment	8010-8019	0.00	0.00	5,398,701.00	0.00	4,110,747.00	4,110,746.00
Miscellaneous Funds	8080-8099	(68,584.00)	103,906.00	20,321.00	19,894.00	20,025.00	19,846.00
Federal Revenue	8100-8299		270,414.00	881,658.00	(368,730.00)	528,782.00	577,982.00
Other State Revenue	8300-8599	95,437.00	66,386.00	882,174.00	528,470.00	127,467.00	1,384,788.00
Other Local Revenue	8600-8799	7,322.00	21,017.00	138,842.00	81,065.00	94,074.00	101,766.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		567,137.00	580,035.00	8,044,926.00	260,699.00	5,797,364.00	11,459,519.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	532,216.00	3,387,008.00	3,487,089.00	3,549,170.00	3,540,772.00	3,400,575.00
Classified Salaries	2000-2999	646,437.00	1,100,688.00	1,058,902.00	1,103,064.00	1,520,032.00	1,127,402.00
Employee Benefits	3000-3999	222,400.00	1,377,108.00	1,396,050.00	1,404,683.00	1,450,896.00	1,389,266.00
Books, Supplies and Services	4000-5999	261,344.00	1,579,058.00	1,070,558.00	1,188,613.00	444,654.00	549,547.00
Capital Outlay	6000-6599		61,593.00	33,390.00			2,296.00
Other Outgo	7000-7499		1,233,882.00	(1,240,686.00)			
Interfund Transfers Out	7600-7629				12,000.00	90,500.00	
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		1,662,397.00	8,739,337.00	5,805,303.00	7,257,530.00	7,046,854.00	6,469,086.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	6,140,230.00	6,881,235.00	4,270,604.00	1,743,029.00	1,866.00	12,148.00
Accounts Payable	9500	3,752,365.00	(66,930.00)	1,129,407.00	656,714.00	(155,594.00)	(30,730.00)
TOTAL PRIOR YEAR TRANSACTIONS		2,387,865.00	6,948,165.00	3,141,197.00	1,086,315.00	157,460.00	42,878.00
E. NET INCREASE/DECREASE (B - C + D)		1,292,605.00	(1,211,137.00)	5,380,820.00	(5,910,516.00)	(1,092,030.00)	5,033,311.00
F. ENDING CASH (A + E)		4,333,208.00	3,122,071.00	8,502,891.00	2,592,375.00	1,500,345.00	6,533,656.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH	9110	6,533,656.00	13,677,486.50	7,649,939.90	3,326,719.85	4,441,072.98	94.58		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,079,620.00		927.00	1,334,906.00	67,654.00	347,784.00		10,386,055.00
Principal Apportionment	8010-8019	11,501,036.00	269,564.00	0.00	2,291,294.00	718,838.00	0.00	19,183,974.00	47,584,900.00
Miscellaneous Funds	8080-8099	19,873.00			4,741.00				140,022.00
Federal Revenue	8100-8299	(344,617.00)	143,193.00	1,359,978.00	1,856,115.63	293,153.00	427,355.00	1,450,591.00	7,075,874.63
Other State Revenue	8300-8599	932,303.00	1,365,855.00	599,002.95	1,637,035.00	450,419.96	628,179.00	1,974,518.00	10,672,034.91
Other Local Revenue	8600-8799	269,362.00	56,854.00	106,008.00	162,437.00	263,700.00	165,155.12		1,467,602.12
Interfund Transfers In	8910-8929					1,000,000.00	363,000.00		1,363,000.00
All Other Financing Sources	8930-8979					320,000.00	6,390,000.00		6,710,000.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		13,457,577.00	1,835,466.00	2,065,915.95	7,286,528.63	3,113,764.96	8,321,473.12	22,609,083.00	85,399,488.66
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,258,738.00	3,318,644.00	3,329,957.00	3,364,618.00	3,363,741.00	4,369,055.33	228,468.00	39,130,051.33
Classified Salaries	2000-2999	1,082,572.00	1,240,261.00	1,077,015.00	1,120,194.00	1,437,319.00	648,480.21	97,552.00	13,259,918.21
Employee Benefits	3000-3999	1,368,895.00	1,390,864.00	1,373,630.00	1,387,262.00	1,423,197.00	1,895,669.37	51,464.00	16,131,384.37
Books, Supplies and Services	4000-5999	844,002.00	1,081,532.00	811,677.00	729,627.00	1,458,618.36	1,458,618.36	663,414.00	12,141,262.72
Capital Outlay	6000-6599	9,223.00	3,787.00	5,402.00		14,025.00	7,412.83		137,128.83
Other Outgo	7000-7499	25,793.00	1,034,602.00	7,238.00			(292,447.00)		768,382.00
Interfund Transfers Out	7600-7629		201,602.60	197,500.00					501,602.60
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		6,589,223.00	8,271,292.60	6,802,419.00	6,601,701.00	7,696,900.36	8,086,789.10	1,040,898.00	82,069,730.06
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	387,814.50	380,000.00	385,000.00	398,443.50				20,600,370.00
Accounts Payable	9500	112,338.00	(28,280.00)	(28,283.00)	(31,082.00)	(142,157.00)	234,019.44		5,401,787.44
TOTAL PRIOR YEAR TRANSACTIONS		275,476.50	408,280.00	413,283.00	429,525.50	142,157.00	(234,019.44)	0.00	15,198,582.56
E. NET INCREASE/DECREASE (B - C + D)		7,143,830.50	(6,027,546.60)	(4,323,220.05)	1,114,353.13	(4,440,978.40)	664.58	21,568,185.00	18,528,341.16
F. ENDING CASH (A + E)		13,677,486.50	7,649,939.90	3,326,719.85	4,441,072.98	94.58	759.16		
G. ENDING CASH, PLUS ACCRUALS									21,568,944.16



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	10,186.31	10,089.62	-0.9%	Met
1st Subsequent Year (2012-13)	10,186.31	9,991.24	-1.9%	Met
2nd Subsequent Year (2013-14)	10,186.31	9,991.24	-1.9%	Met

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

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

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

**Explanation:**

(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	10,428	10,268	-1.5%	Met
1st Subsequent Year (2012-13)	10,428	10,268	-1.5%	Met
2nd Subsequent Year (2013-14)	10,428	10,268	-1.5%	Met

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	10,036	10,600	94.7%
Second Prior Year (2009-10)	9,882	10,617	93.1%
First Prior Year (2010-11)	9,845	10,428	94.4%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	9,753	10,268	95.0%	Not Met
1st Subsequent Year (2012-13)	9,753	10,268	95.0%	Not Met
2nd Subsequent Year (2013-14)	9,753	10,268	95.0%	Not Met

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

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

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

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

The district is increasing ratio of ADA to enrollment by implementing programs to improve student attendance.

#### 4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2011-12)	61,669,320.00	58,063,955.00	-5.8%	Not Met
1st Subsequent Year (2012-13)	63,021,316.00	60,599,488.00	-3.8%	Not Met
2nd Subsequent Year (2013-14)	64,664,869.00	60,599,488.00	-6.3%	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)

Changes to revenue limit exceed the standard due to the inclusion in current year of the projected budget "triggers" and \$0 COLA for two subsequent years.

## 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)	58,259,842.90	66,099,394.36	88.1%
Second Prior Year (2009-10)	51,576,824.15	58,215,977.29	88.6%
First Prior Year (2010-11)	50,230,918.82	57,155,864.23	87.9%
	Historical Average Ratio:		88.2%

	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):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

### 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)	54,250,263.18	61,061,930.05	88.8%	Met
1st Subsequent Year (2012-13)	55,327,888.83	62,363,616.83	88.7%	Met
2nd Subsequent Year (2013-14)	57,221,014.20	64,780,869.20	88.3%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2011-12)	6,342,944.55	7,075,874.63	11.6%	Yes
1st Subsequent Year (2012-13)	6,342,945.00	6,342,945.00	0.0%	No
2nd Subsequent Year (2013-14)	6,342,945.00	6,342,945.00	0.0%	No

**Explanation:**  
(required if Yes)

Percent change to current year federal revenue is due to the prior year deferrals and the addition of the federal grant Program Improvement.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2011-12)	10,934,411.14	10,672,034.91	-2.4%	No
1st Subsequent Year (2012-13)	11,271,070.00	11,035,714.00	-2.1%	No
2nd Subsequent Year (2013-14)	11,562,656.00	11,035,714.00	-4.6%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2011-12)	1,500,953.39	1,467,602.12	-2.2%	No
1st Subsequent Year (2012-13)	1,500,954.00	1,515,528.79	1.0%	No
2nd Subsequent Year (2013-14)	1,500,954.00	1,515,528.79	1.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2011-12)	4,684,455.16	4,932,796.02	5.3%	Yes
1st Subsequent Year (2012-13)	4,694,455.00	5,080,914.00	8.2%	Yes
2nd Subsequent Year (2013-14)	4,982,510.00	5,521,396.00	10.8%	Yes

**Explanation:**  
(required if Yes)

Current year expenditures increased due to the budgeting of prior year deferrals and higher than projected ending balances. Subsequent years reflect adjustment to current year expenditures plus CPI adjustments.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2011-12)	7,942,447.47	7,208,466.69	-9.2%	Yes
1st Subsequent Year (2012-13)	8,138,121.00	7,410,304.00	-8.9%	Yes
2nd Subsequent Year (2013-14)	8,390,403.00	7,632,613.00	-9.0%	Yes

**Explanation:**  
(required if Yes)

Changes to current year reflect adjustments made based on prior year unaudited actuals and CPI adjustments.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2011-12)	18,778,309.08	19,215,511.66	2.3%	Met
1st Subsequent Year (2012-13)	19,114,969.00	18,894,187.79	-1.2%	Met
2nd Subsequent Year (2013-14)	19,406,555.00	18,894,187.79	-2.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2011-12)	12,626,902.63	12,141,262.71	-3.8%	Met
1st Subsequent Year (2012-13)	12,832,576.00	12,491,218.00	-2.7%	Met
2nd Subsequent Year (2013-14)	13,372,913.00	13,154,009.00	-1.6%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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



## 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	829,205.00	2,487,615.01	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		2,487,615.01	

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

### 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)	(4,298,222.63)	61,563,532.65	7.0%	Not Met
1st Subsequent Year (2012-13)	(1,909,795.04)	62,663,616.83	3.0%	Not Met
2nd Subsequent Year (2013-14)	(4,229,705.41)	65,080,869.20	6.5%	Not Met

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

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

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

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

Deficit spending increased due to negative adjustments in revenue limit due to the inclusion of "triggers" in current year and the elimination of projected subsequent years COLA's.

## 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.

Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2011-12)	14,858,944.16	Met
1st Subsequent Year (2012-13)	12,196,712.72	Met
2nd Subsequent Year (2013-14)	6,761,286.43	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.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2011-12)	759.16	Met

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

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

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

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

## 10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	9,753	9,753	9,753
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00	0.00	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 01I, objects 1000-7999) (Form MYPI, Line B11)	82,069,730.05	83,518,908.15	86,292,102.08
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)	82,069,730.05	83,518,908.15	86,292,102.08
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,462,091.90	2,505,567.24	2,588,763.06
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,462,091.90</b>	<b>2,505,567.24</b>	<b>2,588,763.06</b>

### 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	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
(Unrestricted resources 0000-1999 except Line 4)			
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)	2,462,091.90	2,505,567.24	2,588,763.06
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	2,462,091.90	2,505,567.24	2,588,763.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,462,091.90</b>	<b>2,505,567.24</b>	<b>2,588,763.06</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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)

Yes

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

Transfer from General Fund to CAFE to meet CAFE cash balance issues.

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
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#### 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

Current Year (2011-12)	(6,306,143.36)	(6,724,316.13)	6.6%	418,172.77	Not Met
1st Subsequent Year (2012-13)	(6,106,814.00)	(5,724,316.00)	-6.3%	(382,498.00)	Not Met
2nd Subsequent Year (2013-14)	(6,242,296.00)	(5,626,974.00)	-9.9%	(615,322.00)	Not Met

#### 1b. Transfers In, General Fund \*

Current Year (2011-12)	1,363,000.00	1,363,000.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	1,363,000.00	1,363,000.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	1,363,000.00	1,363,000.00	0.0%	0.00	Met

#### 1c. Transfers Out, General Fund \*

Current Year (2011-12)	300,000.00	501,603.00	67.2%	201,603.00	Not Met
1st Subsequent Year (2012-13)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	300,000.00	300,000.00	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)

Current year contributions increased due to adjustments to labor expenditures in restricted revenues. Subsequent years contributions decreased due to projected restricted ending balances increasing compared to original budget.

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

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

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

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

Current year transfers out increased compared to original budget due to increasing e-rate matching funds in Fund 17.

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

**Project Information:**  
(required if YES)

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## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51-0100	Fund 51	79,104,683
Supp Early Retirement Program	5	01-0000	Fund 01	2,315,668
State School Building Loans				
Compensated Absences				

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


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				
Certificates of Participation				
General Obligation Bonds	4,749,852	3,071,508	3,144,338	3,227,188
Supp Early Retirement Program	537,726	537,726	537,726	537,726
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):


Total Annual Payments:	5,287,578	3,609,234	3,682,064	3,764,914
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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
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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)

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## 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)

No

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

n/a

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

n/a

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
10,638,763.00	10,638,763.00
Actuarial	Actuarial
Jun 30, 2010	Jun 30, 2010

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,036,478.00	1,036,478.00
1,036,478.00	1,036,478.00
1,036,478.00	1,036,478.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

515,262.90	525,511.76
515,262.90	525,511.76
515,262.90	525,511.76

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

1,207,523.00	1,207,523.00
1,027,498.00	1,027,498.00
836,491.00	836,491.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

124	124
124	124
124	124

4. Comments:

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

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

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

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

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

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

- b. Amount contributed (funded) for self-insurance programs  
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?

Yes

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	496.1	488.5	488.5	488.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

Jul 14, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 30, 2010

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:

Jul 01, 2008

End Date:

Jun 30, 2011

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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



**Negotiations Not Settled**

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

--

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	396.0	391.6	391.6	391.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

### 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:

n/a

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)



**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)

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

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

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

If Yes, explain the nature of the new costs:


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**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)

**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)

**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?

Yes

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	68.0	68.5	68.5	68.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

#### Negotiations Not Settled

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

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

4. Amount included for any tentative salary schedule increases

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

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

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

## 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.

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

## End of School District First Interim Criteria and Standards Review

# MERCED UNION HIGH SCHOOL DISTRICT

## Assumptions for Multi-Year General-Fund Projections (2012-13 and 2013-2014) 2011-12 First Interim (October 31, 2011)

Income and expense projections for the General Fund First Interim for 2012-13 and 2013-14 fiscal years are based upon the assumptions outlined below (including changes over prior year). The assumptions were derived from District historical data, projections provided by School Services of California and the Merced County Office of Education.

### MULTI-YEAR BUDGET ASSUMPTIONS

#### REVENUE

##### Revenue Limit Sources

2012-13

- No projected growth in ADA
- 0% statutory COLA
- Deficit factor of 19.754% applied to all revenue limit income

2013-14

- No projected growth in ADA
- 0% statutory COLA
- Deficit factor of 19.754% applied to all revenue limit income

##### Federal Revenues

2012-13

- Same as prior year without deferrals

2013-14

- Same as prior year

##### Other State Revenues

2012-13

- 0% statutory COLA
- 0% deficit for special education funding
- Unrestricted lottery budgeted at \$111.75 per ADA
- Restricted lottery budgeted at \$17.00 per ADA

2013-14

- 0% statutory COLA
- 0% deficit in special education funding
- Unrestricted lottery budgeted at \$111.75 per ADA
- Restricted lottery budgeted at \$17.00 per ADA

Other Local Revenues

2012-13 and 2013-14

- No change from prior year

**EXPENSES**

Certificated Salaries

2012-13

- Included estimate for step and column salary increases
- No salary adjustment resulting from negotiated settlement

2013-14

- Included estimate for step and column salary increases
- No salary adjustment resulting from negotiated settlement

Classified Salaries

2012-13

- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- No salary adjustment resulting from negotiated settlement

2013-14

- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- No salary adjustment resulting from negotiated settlement

### Employee Benefits

2012-13 and 2013-14

- District-paid portion of health care benefit premiums budgeted same as current cap:
  - \$9,300 for eligible certificated staff
  - \$10,209 for eligible classified staff
  - \$9,300 for eligible management staff
- Retiree benefit costs budgeted same as prior year

### Books, Supplies and Other Operating Expenses

2012-13

- Increased expenditures by 2.8% CPI

2013-14

- Increased expenditures by 3% CPI

### Capital Outlay

2012-13

- Same as prior year

2013-14

- Same as prior year

### Other Outgo

2012-13

- No change from prior year

2013-14

- No change from prior year

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	55,961,989.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,490.58	0.00%	7,490.58	0.00%	7,490.58
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		10,089.62	-0.98%	9,991.24	0.00%	9,991.24
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		75,577,105.78	-0.98%	74,840,182.52	0.00%	74,840,182.52
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,419,436.00	0.00%	1,419,436.00	0.00%	1,419,436.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		76,996,541.78	-0.96%	76,259,618.52	0.00%	76,259,618.52
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		61,786,644.92	-0.96%	61,195,293.48	0.00%	61,195,293.48
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,148,988.00)	0.00%	(2,148,988.00)	0.00%	(2,148,988.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(3,675,667.00)	-83.79%	(595,805.48)	0.00%	(595,805.48)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		55,961,989.92	4.45%	58,450,500.00	0.00%	58,450,500.00
2. Federal Revenues	8100-8299	35,971.55	0.00%	35,972.00	0.00%	35,972.00
3. Other State Revenues	8300-8599	5,613,160.81	0.00%	5,613,161.00	0.00%	5,613,161.00
4. Other Local Revenues	8600-8799	1,015,504.79	0.00%	1,015,504.79	0.00%	1,015,504.79
5. Other Financing Sources	8900-8999	(5,361,316.13)	-18.65%	(4,361,316.00)	-2.23%	(4,263,974.00)
6. Total (Sum lines A1k thru A5)		57,265,310.94	6.09%	60,753,821.79	0.16%	60,851,163.79
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				32,752,403.87		33,507,562.00
b. Step & Column Adjustment				491,286.06		502,613.43
c. Cost-of-Living Adjustment						
d. Other Adjustments				263,872.07		1,063,206.57
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,752,403.87	2.31%	33,507,562.00	4.67%	35,073,382.00
2. Classified Salaries						
a. Base Salaries				9,114,507.22		9,251,224.83
b. Step & Column Adjustment				136,717.61		138,768.37
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,114,507.22	1.50%	9,251,224.83	1.50%	9,389,993.20
3. Employee Benefits	3000-3999	12,383,352.09	1.50%	12,569,102.00	1.50%	12,757,639.00
4. Books and Supplies	4000-4999	2,569,167.58	3.19%	2,651,104.00	13.87%	3,018,692.00
5. Services and Other Operating Expenditures	5000-5999	5,075,858.52	2.80%	5,217,983.00	3.00%	5,374,522.00
6. Capital Outlay	6000-6999	39,536.00	0.00%	39,536.00	0.00%	39,536.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(872,895.23)	0.00%	(872,895.00)	0.00%	(872,895.00)
9. Other Financing Uses	7600-7699	501,602.60	-40.19%	300,000.00	0.00%	300,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		61,563,532.65	1.79%	62,663,616.83	3.86%	65,080,869.20
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(4,298,221.71)		(1,909,795.04)		(4,229,705.41)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,303,020.36		12,004,798.65		10,095,003.61
2. Ending Fund Balance (Sum lines C and D1)		12,004,798.65		10,095,003.61		5,865,298.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	9,322,705.83		7,369,436.37		3,056,535.14
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,462,091.90		2,505,567.24		2,588,763.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,004,797.73		10,095,003.61		5,865,298.20



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,462,091.90		2,505,567.24		2,588,763.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		2,462,091.90		2,505,567.24		2,588,763.06
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
Other Adjustments were made to 2011-12 and 2012-13 to reflect projected labor costs for new high school to be opened in 2013.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,148,988.00	0.00%	2,148,988.00	0.00%	2,148,988.00
2. Federal Revenues	8100-8299	7,039,903.08	-10.41%	6,306,973.00	0.00%	6,306,973.00
3. Other State Revenues	8300-8599	5,058,874.10	7.19%	5,422,553.00	0.00%	5,422,553.00
4. Other Local Revenues	8600-8799	452,097.33	10.60%	500,024.00	0.00%	500,024.00
5. Other Financing Sources	8900-8999	6,724,316.13	-14.87%	5,724,316.00	-1.70%	5,626,974.00
6. Total (Sum lines A1 thru A5)		21,424,178.64	-6.17%	20,102,854.00	-0.48%	20,005,512.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				6,377,647.46		6,473,312.17
b. Step & Column Adjustment				95,664.71		97,099.68
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,377,647.46	1.50%	6,473,312.17	1.50%	6,570,411.85
2. Classified Salaries						
a. Base Salaries				4,145,410.99		4,207,592.15
b. Step & Column Adjustment				62,181.16		63,113.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,145,410.99	1.50%	4,207,592.15	1.50%	4,270,706.03
3. Employee Benefits	3000-3999	3,748,032.28	1.50%	3,804,253.00	1.50%	3,861,317.00
4. Books and Supplies	4000-4999	2,363,628.44	2.80%	2,429,810.00	3.00%	2,502,704.00
5. Services and Other Operating Expenditures	5000-5999	2,132,608.17	2.80%	2,192,321.00	3.00%	2,258,091.00
6. Capital Outlay	6000-6999	97,592.83	0.00%	97,593.00	0.00%	97,593.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,032,406.00	0.00%	1,032,406.00	0.00%	1,032,406.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	608,871.23	1.50%	618,004.00	0.00%	618,004.00
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)		20,506,197.40	1.70%	20,855,291.32	1.71%	21,211,232.88
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		917,981.24		(752,437.32)		(1,205,720.88)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,936,165.19		2,854,146.43		2,101,709.11
2. Ending Fund Balance (Sum lines C and D1)		2,854,146.43		2,101,709.11		895,988.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,854,146.43		2,101,709.11		895,988.23
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						
(Line D3f must agree with line D2)		2,854,146.43		2,101,709.11		895,988.23

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	58,110,977.00	4.28%	60,599,488.00	0.00%	60,599,488.00
2. Federal Revenues	8100-8299	7,075,874.63	-10.36%	6,342,945.00	0.00%	6,342,945.00
3. Other State Revenues	8300-8599	10,672,034.91	3.41%	11,035,714.00	0.00%	11,035,714.00
4. Other Local Revenues	8600-8799	1,467,602.12	3.27%	1,515,528.79	0.00%	1,515,528.79
5. Other Financing Sources	8900-8999	1,363,000.00	0.00%	1,363,000.00	0.00%	1,363,000.00
6. Total (Sum lines A1 thru A5)		78,689,489.58	2.75%	80,856,675.79	0.00%	80,856,675.79
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				39,130,051.33		39,980,874.17
b. Step & Column Adjustment				586,950.77		599,713.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				263,872.07		1,063,206.57
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,130,051.33	2.17%	39,980,874.17	4.16%	41,643,793.85
2. Classified Salaries						
a. Base Salaries				13,259,918.21		13,458,816.98
b. Step & Column Adjustment				198,898.77		201,882.25
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,259,918.21	1.50%	13,458,816.98	1.50%	13,660,699.23
3. Employee Benefits	3000-3999	16,131,384.37	1.50%	16,373,355.00	1.50%	16,618,956.00
4. Books and Supplies	4000-4999	4,932,796.02	3.00%	5,080,914.00	8.67%	5,521,396.00
5. Services and Other Operating Expenditures	5000-5999	7,208,466.69	2.80%	7,410,304.00	3.00%	7,632,613.00
6. Capital Outlay	6000-6999	137,128.83	0.00%	137,129.00	0.00%	137,129.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,032,406.00	0.00%	1,032,406.00	0.00%	1,032,406.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(264,024.00)	-3.46%	(254,891.00)	0.00%	(254,891.00)
9. Other Financing Uses	7600-7699	501,602.60	-40.19%	300,000.00	0.00%	300,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,069,730.05	1.77%	83,518,908.15	3.32%	86,292,102.08
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,380,240.47)		(2,662,232.36)		(5,435,426.29)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,239,185.55		14,858,945.08		12,196,712.72
2. Ending Fund Balance (Sum lines C and D1)		14,858,945.08		12,196,712.72		6,761,286.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740	2,854,146.43		2,101,709.11		895,988.23
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	9,322,705.83		7,369,436.37		3,056,535.14
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,462,091.90		2,505,567.24		2,588,763.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		14,858,944.16		12,196,712.72		6,761,286.43

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,462,091.90		2,505,567.24		2,588,763.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,462,091.90		2,505,567.24		2,588,763.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
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		0.00		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)		9,753.13		9,753.13		9,753.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,069,730.05		83,518,908.15		86,292,102.08
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)		82,069,730.05		83,518,908.15		86,292,102.08
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)		2,462,091.90		2,505,567.24		2,588,763.06
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)		2,462,091.90		2,505,567.24		2,588,763.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# MERCED UNION HIGH SCHOOL DISTRICT

## 2011-12 First Period Interim Budget Report

### Supplemental Narrative For Funds Other Than General Fund (Actuals Through October 31, 2011)

This narrative will outline significant changes to funds, other than the General Fund, which have occurred since the July 1, 2011 budget.

#### A. ADULT FUND 11.0

The beginning balance was \$571,213, no change from the July 1<sup>st</sup> budget.

Total budget-year revenue is projected to be \$2,323,911, an increase of \$37,660 from the July 1<sup>st</sup> budget.

Total expenses are budgeted at \$2,204,821, an increase of \$19,972 from the July 1<sup>st</sup> budget. Increased expenses resulted from a budget increase of \$26,399 in labor costs, a decrease of \$606 in services and operations and a decrease of \$5,821 in books and supplies.

The ending balance is projected to be \$690,303.

#### B. CHILD DEVELOPMENT FUND 12.0

The beginning fund balance was \$54,790, no change from the July 1<sup>st</sup> budget.

Projected revenue is \$509,719 a decrease of \$637 from the July 1<sup>st</sup> budget.

Expenses are budgeted at \$526,421, an increase of \$11,871 from the July 1<sup>st</sup> budget.

The projected ending fund balance is \$38,087.

#### C. CAFETERIA FUND 13.0

The beginning balance was \$864,612, no change from the July 1<sup>st</sup> budget.

Total budget-year revenue is projected to be \$4,341,042 no change from the July 1<sup>st</sup> budget.

Total expenses are budgeted at \$4,640,821, reflecting a net increase of \$15,367 from the July 1<sup>st</sup> budget.

The ending balance is projected to be \$564,833.

#### D. DEFERRED MAINTENANCE FUND 14.0

The beginning balance was \$651,095, no change from the July 1<sup>st</sup> budget.

Total budget-year revenue is projected to be \$381,673, no change from the July 1<sup>st</sup> budget. Total expenses are budgeted at \$748,674, no change from the July 1<sup>st</sup> budget.

The ending balance is projected to be \$284,094 designated for future deferred maintenance projects.

**E. PUPIL TRANSPORTATION EQUIPMENT FUND 15.0**

The beginning balance was \$143,102, no change from the July 1<sup>st</sup> budget.

Revenue is projected to be \$115,940, an increase of \$115,440 from the July 1<sup>st</sup> budget. Total expenses are budgeted at \$115,440, an increase of \$115,440 from the July 1<sup>st</sup> budget.

The ending balance is projected to be \$143,602.

**F. SPECIAL RESERVE FUND 17.0**

The beginning balance was \$6,214,561, no change from the July 1<sup>st</sup> budget.

A Transfer in from the General Fund of \$201,603 was made to increase the designation amount for future technology E-rate projects. A transfer out of \$1,000,000 is budgeted to the General Fund to partially offset decreases in state revenue limit.

No expenditures can be made directly from this fund. When money in this fund is to be expended, the Board must approve a transfer to place the money in the fund from which expenditures can be executed.

The ending balance is projected to be \$5,416,164 with \$4,537,216 designated for budget stabilization to assist the district in meeting fiscal obligations should projected revenues not materialize and if expenses exceed estimates and/or if unexpected expenses arise. \$878,948 is designated for technology e-rate projects.

**G. SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS 20.0**

The beginning balance was \$10,638,763, no change from the July 1<sup>st</sup> budget.

Revenue for this fund is interest income of \$60,000. A transfer out of \$60,000 was budgeted to offset pay-as-you-go retiree health coverage payments.

The ending balance is projected to be \$10,638,763.

**H. BUILDING FUND -- BOND PROCEEDS 21.0**

The beginning balance was \$50,460,166, no change from the July 1<sup>st</sup> budget.

Revenue is projected to be interest income of \$128,545.

Total expenses are budgeted at \$50,435,485.

The projected ending balance is \$153,226.

**I. DEVELOPER FEE FUND 25.0**

The beginning balance was \$2,018,765, no change from the July 1<sup>st</sup> budget. Total budget-year revenue is projected to be \$144,000, no change from the July 1<sup>st</sup> budget. Typically, income in this fund is derived primarily from developer fees and interest income. It is note worthy that projected income from developer fees are significantly reduced due to the continuing slowdown in housing development.

Total expenses are budgeted at \$1,046,150, a decrease of \$109,445 from the July 1<sup>st</sup> budget. Budgeted expenses include the cost to rent 41 portable classrooms. The

number of portables at the sites include: 12 at AHS including 9 owned and 3 rented; 16 at BCHS including 6 rented and 10 owned; 22 at GVHS including 15 rented and 7 owned; 2 owned at SHS; 7 owned at LHS; and 27 at MHS including 17 rented, and 10 owned. Budgeted expenses also include a portion of the architectural fees for the expansion of Livingston High School and the new school site. Also any attorney fees associated with developer fee projects and other associated fees with land acquisition or analysis would be paid partially from this fund.

The ending balance is projected to be \$1,116,615 and is designated for future facility projects.

**J. SCHOOL FACILITY FUND 35.0**

The beginning fund balance was \$1,179,693, no change from the July 1<sup>st</sup> budget.

Expenses are budgeted at \$461,405 for new construction and modernization projects throughout the District.

The projected ending fund balance is \$718,288 which is designated for future facility projects.

**K. SPECIAL RESERVE FOR CAPITAL OUTLAY FUND 43.0**

The Board established the *Special Reserve Fund for Capital Outlay Projects* on December 10, 1997. Money in this fund is for capital outlay projects as approved by the Governing Board.

The beginning balance was \$487,150, no change from the July 1<sup>st</sup> budget.

Budgeted expenses are \$59,366, an increase of \$59,366 from the July 1<sup>st</sup> budget.

The ending balance is projected to be \$427,784 that is designated for future facility needs.

**L. BOND INTEREST AND REDEMPTION FUND 51.0**

This fund was required as a result of the passage of the local general obligation bond in 1999. Activity from the general obligation fund 2008 bond Series A and B is also included in Fund 51. Although the school district reports fiscal activity in this fund, actual income and expenses are processed by the Merced County Treasurer's office. This fund is used to deposit property tax revenue related to the local general obligation bond and to report the expense of payments to the bondholders. Income and expenses will be listed as reported by the bond underwriters or bond trustee.

The beginning fund balance was \$2,499,331, no change from the July 1<sup>st</sup> budget.

Projected revenue is \$1,955,100.

Budgeted expenses are \$1,637,500 yielding a projected ending fund balance of \$2,816,931 that is designated for future bond payments.



M. FIELD ACT SAFETY BUILDING FUND 53.0

This fund relates to facility safety renovations (earthquake retrofitting) completed several years ago. Revenue and expenses are processed through the Merced County Treasurer's Office.

The beginning fund balance was \$71,013, no change from the July 1<sup>st</sup> budget.

Projected revenue is \$700.

There are no budgeted expenses.

The projected ending balance is \$71,713.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	233,671.00	233,671.00	20,749.45	268,660.45	34,989.45	15.0%
3) Other State Revenue		8300-8599	1,631,072.00	1,631,072.00	288,000.00	1,631,072.00	0.00	0.0%
4) Other Local Revenue		8600-8799	421,508.00	421,508.00	69,706.97	424,179.01	2,671.01	0.6%
5) TOTAL, REVENUES			2,286,251.00	2,286,251.00	378,456.42	2,323,911.46		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	881,470.00	881,470.00	263,122.04	904,300.05	(22,830.05)	-2.6%
2) Classified Salaries		2000-2999	492,934.00	492,934.00	157,003.00	490,793.46	2,140.54	0.4%
3) Employee Benefits		3000-3999	410,971.00	410,971.00	113,956.85	416,681.12	(5,710.12)	-1.4%
4) Books and Supplies		4000-4999	173,719.00	173,719.00	57,872.87	167,898.00	5,821.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	148,200.00	148,200.00	41,719.20	147,593.59	606.41	0.4%
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	77,555.00	77,555.00	0.00	77,555.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,184,849.00	2,184,849.00	633,673.96	2,204,821.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			101,402.00	101,402.00	(255,217.54)	119,090.24		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			101,402.00	101,402.00	(255,217.54)	119,090.24		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	117,198.76	571,212.58		571,212.58	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)			117,198.76	571,212.58		571,212.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,198.76	571,212.58		571,212.58		
2) Ending Balance, June 30 (E + F1e)			218,600.76	672,614.58		690,302.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	26,924.26		46,482.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	218,400.76	645,490.32		643,620.32		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,795.56	6,795.56	493.00	6,795.56	0.00	0.0%
3) Other State Revenue		8300-8599	490,156.24	490,156.24	93,011.00	489,519.00	(637.24)	-0.1%
4) Other Local Revenue		8600-8799	13,404.17	13,404.17	(2,178.32)	13,404.17	0.00	0.0%
5) TOTAL, REVENUES			510,355.97	510,355.97	91,325.68	509,718.73		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	127,663.75	127,663.75	63,861.54	258,367.57	(130,703.82)	-102.4%
2) Classified Salaries		2000-2999	207,914.31	207,914.31	42,673.93	82,118.82	125,795.49	60.5%
3) Employee Benefits		3000-3999	142,933.35	142,933.35	41,622.89	140,471.42	2,461.93	1.7%
4) Books and Supplies		4000-4999	10,990.18	10,990.18	6,165.31	19,968.21	(8,978.03)	-81.7%
5) Services and Other Operating Expenditures		5000-5999	2,310.00	2,310.00	2,377.44	2,756.44	(446.44)	-19.3%
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	22,739.00	22,739.00	0.00	22,739.00	0.00	0.0%
9) TOTAL, EXPENDITURES			514,550.59	514,550.59	156,701.11	526,421.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,194.62)	(4,194.62)	(65,375.43)	(16,702.73)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	12,000.00	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	12,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,194.62)	(4,194.62)	(53,375.43)	(16,702.73)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,878.64	54,789.59		54,789.59	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)			17,878.64	54,789.59		54,789.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,878.64	54,789.59		54,789.59		
2) Ending Balance, June 30 (E + F1e)			13,684.02	50,594.97		38,086.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	19,749.54		19,749.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	13,684.02	30,845.43		18,337.32		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,012,630.00	3,012,630.00	62,981.50	3,012,630.00	0.00	0.0%
3) Other State Revenue		8300-8599	338,777.00	338,777.00	5,149.90	338,777.00	0.00	0.0%
4) Other Local Revenue		8600-8799	689,635.00	689,635.00	157,311.11	689,635.00	0.00	0.0%
5) TOTAL, REVENUES			4,041,042.00	4,041,042.00	225,442.51	4,041,042.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,236,173.98	1,236,173.98	373,604.02	1,232,138.55	4,035.43	0.3%
3) Employee Benefits		3000-3999	572,684.39	572,684.39	141,026.90	592,087.00	(19,402.61)	-3.4%
4) Books and Supplies		4000-4999	2,185,072.59	2,185,072.59	378,526.67	2,185,072.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	124,793.00	124,793.00	29,939.16	118,793.00	6,000.00	4.8%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	5,775.58	46,000.00	(6,000.00)	-15.0%
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	163,730.00	163,730.00	0.00	163,730.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,322,453.96	4,322,453.96	928,872.33	4,337,821.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(281,411.96)	(281,411.96)	(703,429.82)	(296,779.14)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	303,000.00	303,000.00	0.00	303,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000.00)	(3,000.00)	0.00	(3,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(284,411.96)	(284,411.96)	(703,429.82)	(299,779.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	562,690.86	864,611.76		864,611.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,690.86	864,611.76		864,611.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,690.86	864,611.76		864,611.76		
2) Ending Balance, June 30 (E + F1e)			278,278.90	580,199.80		564,832.62		
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	278,278.90	580,199.80		564,832.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	381,673.00	381,673.00	0.00	381,673.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,488.83	0.00	0.00	0.0%
5) TOTAL, REVENUES			381,673.00	381,673.00	1,488.83	381,673.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	120,957.25	120,957.25	20,561.18	120,957.25	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,065.51	41,065.51	73,798.08	41,065.51	0.00	0.0%
6) Capital Outlay		6000-6999	586,651.24	586,651.24	137,681.42	586,651.24	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			748,674.00	748,674.00	232,040.68	748,674.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(367,001.00)	(367,001.00)	(230,551.85)	(367,001.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(367,001.00)	(367,001.00)	(230,551.85)	(367,001.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	367,001.00	651,095.07		651,095.07	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)			367,001.00	651,095.07		651,095.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,001.00	651,095.07		651,095.07		
2) Ending Balance, June 30 (E + F1e)			0.00	284,094.07		284,094.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	284,094.07		284,094.07		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	115,440.00	115,440.00	New
4) Other Local Revenue		8600-8799	500.00	500.00	355.83	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	355.83	115,940.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	115,439.85	115,440.00	(115,440.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	115,439.85	115,440.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	(115,084.02)	500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	500.00	(115,084.02)	500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,325.46	143,101.67		143,101.67	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)			27,325.46	143,101.67		143,101.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,325.46	143,101.67		143,101.67		
2) Ending Balance, June 30 (E + F1e)			27,825.46	143,601.67		143,601.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	27,825.46	143,601.67		143,601.67		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	15,151.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	15,151.52	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	15,151.52	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	201,602.60	201,602.60	New
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	0.00	(798,397.40)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000,000.00)	(1,000,000.00)	15,151.52	(798,397.40)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,207,669.02	6,214,561.29		6,214,561.29	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)			6,207,669.02	6,214,561.29		6,214,561.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,207,669.02	6,214,561.29		6,214,561.29		
2) Ending Balance, June 30 (E + F1e)			5,207,669.02	5,214,561.29		5,416,163.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,207,669.02	5,214,561.29		5,416,163.89		
Future E-Rate Projects	0000	9780	677,345.48					
Budget Stabilization	0000	9780	4,530,323.54					
Future E-Rate Projects	0000	9780		677,345.48				
Budget Stabilization	0000	9780		4,537,215.81				
Future E-Rate Project	0000	9780				878,948.08		
Budget Stabilization	0000	9780				4,537,215.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	26,648.12	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	26,648.12	60,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,000.00	60,000.00	26,648.12	60,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,000.00)	(60,000.00)	0.00	(60,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	26,648.12	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,638,763.00	10,638,763.00		10,638,763.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,638,763.00	10,638,763.00		10,638,763.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,638,763.00	10,638,763.00		10,638,763.00		
2) Ending Balance, June 30 (E + F1e)			10,638,763.00	10,638,763.00		10,638,763.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,638,763.00	10,638,763.00		10,638,763.00		
Future Retiree Health Benefits	0000	9780	10,638,763.00					
Future Retiree Health Benefits	0000	9780		10,638,763.00				
Future Retiree Health Benefits	0000	9780				10,638,763.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	(11,217.48)	128,544.68	28,544.68	28.5%
5) TOTAL, REVENUES			100,000.00	100,000.00	(11,217.48)	128,544.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,763.00	95,763.00	36,009.00	95,763.00	0.00	0.0%
3) Employee Benefits		3000-3999	32,274.01	32,274.01	10,479.17	32,274.01	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	53,349,165.45	53,349,165.45	11,963,490.88	50,307,448.12	3,041,717.33	5.7%
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			53,477,202.46	53,477,202.46	12,009,979.05	50,435,485.13		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(53,377,202.46)	(53,377,202.46)	(12,021,196.53)	(50,306,940.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(53,377,202.46)	(53,377,202.46)	(12,021,196.53)	(50,306,940.45)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,457,606.87	50,460,166.02		50,460,166.02	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)			53,457,606.87	50,460,166.02		50,460,166.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,457,606.87	50,460,166.02		50,460,166.02		
2) Ending Balance, June 30 (E + F1e)			80,404.41	(2,917,036.44)		153,225.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	270.00	32,211.42		48,760.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	80,134.41	0.00		104,464.65		
d) Assigned								
Other Assignments		9780	0.00	(2,949,247.86)		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,000.00	144,000.00	(4,653.71)	144,000.00	0.00	0.0%
5) TOTAL, REVENUES			144,000.00	144,000.00	(4,653.71)	144,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	653,748.75	653,748.75	336,041.20	653,748.75	0.00	0.0%
6) Capital Outlay		6000-6999	392,401.25	392,401.25	1,500.00	392,401.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,445.00	109,445.00	0.00	0.00	109,445.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,155,595.00	1,155,595.00	337,541.20	1,046,150.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,011,595.00)	(1,011,595.00)	(342,194.91)	(902,150.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,011,595.00)	(1,011,595.00)	(342,194.91)	(902,150.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,936,320.66	2,018,765.45		2,018,765.45	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)			1,936,320.66	2,018,765.45		2,018,765.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,936,320.66	2,018,765.45		2,018,765.45		
2) Ending Balance, June 30 (E + F1e)			924,725.66	1,007,170.45		1,116,615.45		
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	924,725.66	0.00		1,116,615.45		
d) Assigned								
Other Assignments		9780	0.00	1,007,170.45		0.00		
Future Facility Projects	0000	9780		1,007,170.45				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,933.40	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,933.40	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	461,405.00	461,405.00	0.00	461,405.00	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			461,405.00	461,405.00	0.00	461,405.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(461,405.00)	(461,405.00)	2,933.40	(461,405.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(461,405.00)	(461,405.00)	2,933.40	(461,405.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,130,357.40	1,179,692.72		1,179,692.72	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)			1,130,357.40	1,179,692.72		1,179,692.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,130,357.40	1,179,692.72		1,179,692.72		
2) Ending Balance, June 30 (E + F1e)			668,952.40	718,287.72		718,287.72		
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	668,952.40	0.00		718,287.72		
d) Assigned								
Other Assignments		9780	0.00	718,287.72		0.00		
Future Facility Projects	0000	9780		718,287.72				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,227.75	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,227.75	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	32,118.10	59,366.10	(59,366.10)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	32,118.10	59,366.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(30,890.35)	(59,366.10)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(30,890.35)	(59,366.10)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,909.98	487,149.73		487,149.73	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)			92,909.98	487,149.73		487,149.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,909.98	487,149.73		487,149.73		
2) Ending Balance, June 30 (E + F1e)			92,909.98	487,149.73		427,783.63		
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	25,015.04		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	92,909.98	462,134.69		427,783.63		
Future Facility Projects	0000	9780	92,909.98					
Future Facility Projects	0000	9780		462,134.69				
Future Facility Projects	0000	9780				427,783.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,955,100.00	1,955,100.00	0.00	1,955,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,955,100.00	1,955,100.00	0.00	1,955,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,637,500.00	1,637,500.00	0.00	1,637,500.00	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			1,637,500.00	1,637,500.00	0.00	1,637,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			317,600.00	317,600.00	0.00	317,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			317,600.00	317,600.00	0.00	317,600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,509,316.57	2,499,331.20		2,499,331.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,509,316.57	2,499,331.20		2,499,331.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,509,316.57	2,499,331.20		2,499,331.20		
2) Ending Balance, June 30 (E + F1e)			2,826,916.57	2,816,931.20		2,816,931.20		
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	2,826,916.57	2,816,931.20		2,816,931.20		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	176.58	700.00	0.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	176.58	700.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			700.00	700.00	176.58	700.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			700.00	700.00	176.58	700.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,915.78	71,012.59		71,012.59	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)			70,915.78	71,012.59		71,012.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,915.78	71,012.59		71,012.59		
2) Ending Balance, June 30 (E + F1e)			71,615.78	71,712.59		71,712.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	71,615.78	71,712.59		71,712.59		
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		