

Second Interim Report 2010/11  
As of January 31, 2011

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DISCUSSION/ACTION ITEM

**DATE:** March 8, 2011  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**SUBJECT:** HEAR PRESENTATION AND APPROVE A “QUALIFIED CERTIFICATION” FOR THE 2010/2011 SECOND INTERIM REPORTING PERIOD OF THE DISTRICT’S ABILITY TO MEET ITS FINANCIAL OBLIGATIONS FOR THE CURRENT YEAR, BUT NOT THE TWO SUBSEQUENT YEARS, BASED UPON THE CURRENT STATE BUDGET

Background: The Fullerton School District Board of Trustees is required by Education Code 42130 to certify the District’s ability to meet the District’s financial obligations. Based upon the current State budget, the overall 2010/2011 ending fund balance will meet the 3% recommended minimum reserve level. For the subsequent two years, an ongoing cut of \$8 million for 2011/2012 and an additional \$5 million for 2012/2013 are necessary to meet the District’s financial obligations. Based on available information, the Administration believes the District may not meet its financial obligations for the two subsequent years. The Administration recommends a “Qualified Certification” be filed with the State.

Rationale: The District is required by Education Code 42130 to submit a Second Interim report to its Board of Trustees each fiscal year that covers the financial and budgetary status of the District for the period ending January 31. This report is to be approved by the Board of Trustees no later than 45 days after the close of the period being reported.

Funding: Not applicable.

Recommendation: Hear presentation and approve a “Qualified Certification” for the 2010/2011 Second Interim reporting period of the District’s ability to meet its financial obligations for the current year, but not the two subsequent years, based upon the current State budget.

GC:md  
Attachment

Fullerton School District  
**2010/2011**

**Second Interim  
Financial Report**

**Dr. Gary Cardinale**  
Assistant Superintendent  
Business Services

**Board Presentation**  
**March 8, 2011**

# FULLERTON SCHOOL DISTRICT 2010/11 SECOND INTERIM FINANCIAL REPORT

March 8, 2011

## GENERAL FUND BALANCE

Enclosed is the Second Interim Budget of the District's financial activity for 2010/11. The detail included in the report reflects the activity from **July 1, 2010 through January 31, 2011**. Assumptions utilized in the report are based on the Governor's January Proposed Budget and are updated using the School Services and OCDE's latest dashboard.

The combined General Fund ending balance is projected to be \$10.9 million, reflecting \$4.1 million in deficit spending for the 2010/11 fiscal year. One million dollars (\$1 million) of the \$4.1 million deficit spending reflects categorical and school site budgets carried over from the 2009/10 year and re-appropriated in 2010/11. Negotiations for all bargaining units have been settled for 2010/11. No salary and benefit increases are included for 2010/11. The overall 2010/11 ending fund balance will meet the AB1200 requirement of a 3% minimum reserve level. The District is in the process of negotiations for 2011/12 and 2012/13. For Second Interim, the District is submitting a "Qualified Certification" pending negotiations. See the General Fund Multiyear Projections section for information regarding Fullerton School District's financial situation in the following two years.

## REVENUE

Revenue projected in the Second Interim changed from the First Interim Budget: \$101.6 million to \$103.9 million, an increase of \$2.3 million. Unrestricted revenue budget is projected to increase \$1.0 million and restricted budget \$1.3 million.

Unrestricted revenue: \$1.0 million

- \$0.1 M Increase to State Aid Revenue Limit from recaptured ADA through the Saturday School Opportunity Attendance Recovery (SSOAR) program
- \$0.7 M Mandated Cost reimbursement
- \$0.1 M Interest income
- \$0.1 M Increase to PTA/ASB reimbursements, donations, state lottery and existing school site grants

Restricted revenue: \$1.3 million

- \$0.6 M Final ARRA State Fiscal Stabilization Funds (SFSF) and the new ARRA Enhancing Education Through Technology (EETT) Competitive grant
- \$0.2 M Increase to Special Education ADA
- \$0.2 M Increase to programs such as Economic Impact Aid (EIA), Title III Limited English Proficiency (LEP), Title I and LEA MediCal Reimbursement program
- \$0.3 M Fine Arts and Phelps Foundation donations

Accounting standards for restricted categorical programs require that unspent grants and entitlements be reduced from 2010/11 budgets and re-appropriated in 2011/12. As a result, final restricted income (and expense) will be less than currently budgeted. Future changes in projected lottery sales and/or interest income may change General Fund income before the close of this school year. Any changes in these areas will be reflected at year-end.

## EXPENDITURES

Expenditures in the Second Interim are projected to change from the First Interim Budget: \$106.5 to \$106.9 million, an increase of \$0.4 million. The unrestricted expenditure budget is projected to decrease \$0.1 million and restricted is projected to increase \$0.5 million.

Unrestricted expenditure: -\$0.1 million

- \$0.6 M Salary and benefits adjustments
- \$0.3 M Reduction to the 2011 projected Health & Welfare benefits
- \$0.6 M Shift of expenditures to the Professional Development Block grant
- \$0.1 M Increase to PTA/ASB reimbursements, donations and existing school site grants
- \$0.1 M Increase to the Saturday School Opportunity Attendance Recovery (SSOAR) Program

Restricted expenditure: \$0.5 million

- \$0.7 M Salary and benefits adjustments
- \$0.6 M Final ARRA SFSF and the new ARRA Enhancing Education Through Technology (EETT) grant
- \$0.3 M Increase to programs such as Economic Impact Aid (EIA), Title III Limited English Proficiency (LEP), Special Education and LEA MediCal Reimbursement program
- \$0.3 M Fine Arts and Phelps Foundation donations

Special Education encroachment is projected to decline by \$0.6 million from the First Interim Budget due to shifting costs from Special Education budgets to ARRA. The cost of providing Special Education services is projected at \$13.8 million, an increase of \$1.5 million from the previous year. This includes a projected General Fund contribution of \$5.1 million. For many years, the District has provided services to Special Education students from three other elementary districts in the North Orange County SELPA. The encroachment of the cost of providing transportation services to Special Education and regular education students is projected at \$800,000, which is partially offset by transfers from categorical programs.

Any unspent categorical funds as of June 30 will be reduced from 2010/11 budgets and re-appropriated to the 2011/12 year. At the end of the 2009/2010 year, \$3 million was reduced from unrestricted and restricted appropriations and re-appropriated in the 2010/11 year.

## OTHER FINANCING SOURCES AND USES

The Second Interim transfers in remain unchanged from First Interim. Transfers out reflect an increase of \$0.7 million of deferred payments for prior year mandate claims. The 2010 Budget Act, which reversed the mandate claim deferrals, also allowed for the payment of state mandate revenue based on 2009/10 Second Principal Apportionment (P-2) average daily attendance. Both revenue streams are under the guise of state mandates.

Contributions to restricted programs dropped by \$0.6 million for Special Education, Home-to-School Transportation, and Special Education Transportation. Contribution to Routine Maintenance

decreased slightly by \$100,000. The overall reductions in these programs are primarily due to adjustments to salaries and benefits.

### GENERAL FUND OUTLOOK

The estimated Revenue Limit average daily attendance (ADA) projected year totals for Second Interim and the two subsequent years is 13,314.92 for regular education, Special Education, and County Community students. Compared to 13,276.30 in the First Interim budget, ADA increased 39 ADA, 31 of which is attributed to Special Education. The 2010/11 enrollment came in slightly higher than First Interim. The growth increased the projection to 13,661 for 2011/12. Enrollment for 2012/13 is projected drop slightly to 13,611, excluding County Special Education and Community students.

For 2010/11, the State Budget included the restoration of the 3.85% cut to the Revenue Limit. Elimination of the negative .39% COLA from the 2010 May Revise lowered the deficit from 18.355% to 17.963%. This was originally presented in the 2010 October Budget Act. These actions added \$3.4 million of unanticipated income growth to the current budget. For 2011/12, the January Budget Proposal increases the Revenue Limit deficit to 19.608% from 17.963%, resulting in an \$18 reduction to ADA. In addition to the Revenue Limit deficit, the District can expect an additional loss of \$330 per ADA if tax extensions are not approved by voters in June. This level of funding is being required by the Orange County Department of Education.

Multiyear projections at Second Interim show the District needs an ongoing reduction of \$8 million for 2011/12 and \$5 million for 2012/13 to remain fiscally solvent. The District has several plans in place to meet these reductions. One-time savings from items such as furlough days and salary reductions in 2010/11 would need to be renegotiated for 2011/12. Therefore, the District is self-certifying a "Qualified Certification" under the requirements of AB1200 pending the outcome of the negotiations. As recommended by the County Office of Education, designation for economic uncertainties is stated at 3%.

The District is currently utilizing the services of the Budget Advisory Committee and community groups to identify spending priorities for the 2011/12 year. A report from these groups was presented to the Board of Trustees at the February 22nd Board Meeting. The Board and Cabinet will be reviewing the committees' recommendations over the next few months. The committees provided recommendations and solutions to the current District financial situation in the following areas:

- Furlough Days
- Salary Reductions
- Class Size
- Revenue Enhancement
- Federal Jobs funding

For the next several years, the District will face fiscal challenges to remain solvent. Cash flow remains a major priority for the 2010/11 and 2011/12 fiscal years. The District may need internal and external borrowing such as Tax and Revenue Anticipation Notes (TRANS) for next fiscal year to cover payroll. The state added another \$2.1 billion in deferrals to K-12 education increasing Fullerton School District's deferral from \$9.6 million to \$10.4 million for 2011/12. Thirty-three and a half percent of 2011/12 cash will be deferred across fiscal years. In addition to deferrals, Governor Brown acknowledges the state's severe fiscal crisis and has addressed a \$25.4 billion budget shortfall through 2011/12. In order to balance the state budget, the Governor's Proposed Budget reduces expenditures by \$12.5 billion and enhances revenue by \$12 billion. The Governor is counting on voters approving a ballot measure in June for an extension of temporary taxes for five years. His budget proposal also borrows \$1.9 billion from special funds at the state level and other one-time

measures. With the fiscal uncertainties at the state level, the District faces severe challenges to remain solvent over the next few years.

## Attachment C

In submitting the 2010/11 Second Interim Report and an implementation plan for budget reductions in 2010/11, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. If necessary, it is recognized that based on current 2010/11 Budget Assumptions, the District will implement \$8 million in ongoing budget reductions in 2011/12 and an additional \$5 million in reductions in 2012/13 to maintain fiscal solvency. It is further recognized that the school district will submit a revised detailed list of Board-approved ongoing budget reductions for 2011/12 with the 2010/11 Second Interim Report.



## Fullerton School District Second Interim Assumptions 2010-11

	2010-11	2011-12	2012-13
1a) Revenue Limit COLA %	-0.39%	1.67%	1.80%
1b) Other Adjustments	N/A	-\$330 per ADA ongoing (temporary taxes expire)	-\$330 per ADA ongoing (temporary taxes expire)
2) COLA on Major Categoricals	0.00%	0.00%	1.80%
3) COLA on Special Education	0.00%	0.00%	1.80%
4) Deficit Factor	17.963%	19.608%	19.608%
5) Revenue Limit Funded ADA	13,314.92	13,314.92	13,314.92
6) P-2 ADA (excluding County ADA)	13,264.83	13,264.83	13,216.28
Growth / (Decline) compared to prior year	33.67	0.00	-48.55
7) District Total Enrollment	13,661.00	13,661.00	13,611.00
Growth/(Decline) compared to prior year	0.00	0.00	-50.00
8) Lottery Funding per ADA			
Unrestricted	\$112.50	\$111.00	\$110.00
Restricted	\$17.50	\$17.50	\$17.20
9) Salary Increase Included in Budget			
Certificated - % with effective date	0%	0%	0%
Classified - % with effective date	0%	0%	0%
Mgmt/Conf./Supervisory - % with eff. date	0%	0%	0%
10) Step & Column Adjustments	Amount / % Included in MYP?	Amount / % Included in MYP?	Amount / % Included in MYP?
Certificated	\$505,156 / 2.7% Y	\$1,162,279 / 2.7% Y	\$1,195,727 / 2.7% Y
Classified	\$101,379 / .9% Y	\$ 102,291 / .9% Y	\$ 103,212 / .9% Y
Management / Confidential / Supervisory	\$51,493/ .5% Y	\$53,072 / .5% Y	\$53,550 / .5% Y
11) H&W Employee Benefit Increase / (Decrease)	Amount / % Included in MYP?	Amount / % Included in MYP?	Amount / % Included in MYP?
Certificated	Y	\$410,390 / 6% Y	\$435,013 / 6% Y
Classified	Y	\$158,853 / 6% Y	\$168,385 / 6% Y
Management / Confidential / Supervisory	Y	\$ 56,855 / 6% Y	\$ 60,266 / 6% Y
12) Class Size Reduction (CSR)			
Option 1 (Yes/No) & Grade Levels Implemented	Yes. All of Grade 1 & 2, partial K & 3	Yes. All of Grade 1 & 2, partial K & 3	Yes. All of Grade 1 & 2, partial K & 3
Option 2 (Yes/No)	Yes. Kindergarten	Yes. Kindergarten	Yes. Kindergarten
13) Transfer In from Other Funds			
Specify Fund and Amount	Fd 21 / \$33,000	Fd 14 / \$400,000	Fd 21 / \$15,000
		Fd 17 / \$761,000	
		Fd 20 / \$580,000	
		Fd 21 / \$15,000	
		Fd 40 / \$300,000	
14) Additions/(Reductions) in Staff			
Certificated Positions Amount & FTEs - Unres	0.00	0.00	0.00
Certificated Positions Amount & FTEs - Rest.	0.00	0.00	0.00
Classified Positions Amount & FTEs - Unres	0.00	0.00	0.00
Classified Positions Amount & FTEs - Rest.	0.00	0.00	0.00
15) FTEs (General Fund)			
Certificated	572.28	572.28	572.28
Classified	313.97	313.97	313.97
Management - Certificated	51.00	51.00	51.00
Management - Classified	19.69	19.69	19.69
16) General Fund Only			
Unrestricted Reserves Amount			
Unrestricted Reserves %			
Unrestricted Reserves Amount Designated for Econ Uncertain (DEU) Object 9770	\$7,060,809	\$2,969,123	\$2,884,027
Unrestricted Reserves % Designated DEU	6.54%	3.10%	3.09%
17) Budget Reductions			
One time budget reductions (\$ amount)	\$0	\$0	\$0
On-going budget reductions (\$ amount)	\$0	\$0	\$0
In Process	\$0	-\$8,072,506	-\$13,081,171
<b>Total</b>	<b>\$0</b>	<b>-\$8,072,506</b>	<b>-\$13,081,171</b>

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: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2011 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

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

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

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

Contact person for additional information on the interim report:

Name: Gary W. Cardinale, Ed.D. Telephone: (714) 447-7412  
Title: Asst. Superintendent Business Services E-mail: gary\_cardinale@fsd.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 first interim.	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 first interim.	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 first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		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 first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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., designated for economic uncertainties, undesignated 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 first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 (2009-10) 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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second 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 first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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	61,469,730.00	64,975,056.00	38,351,589.48	64,975,056.00	0.00	0.0%
2) Federal Revenue		8100-8299	155,000.00	130,890.00	130,890.05	130,890.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,396,428.00	10,250,484.00	4,745,282.00	10,250,484.00	0.00	0.0%
4) Other Local Revenue		8600-8799	777,092.00	940,531.00	612,028.45	940,531.00	0.00	0.0%
5) TOTAL, REVENUES			71,798,250.00	76,296,961.00	43,839,789.98	76,296,961.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,439,241.00	38,567,951.00	19,050,736.38	38,567,951.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,008,353.00	7,893,966.00	3,973,573.68	7,893,966.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,918,908.00	14,220,676.00	9,455,547.55	14,220,676.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,669,000.00	3,421,609.00	1,004,538.94	3,421,609.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,536,227.00	4,719,137.00	2,123,950.08	4,719,137.00	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	941,955.00	941,955.00	543,994.84	941,955.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(739,515.00)	(711,029.00)	(150,934.13)	(711,029.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			67,774,169.00	69,054,265.00	36,001,407.34	69,054,265.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			4,024,081.00	7,242,696.00	7,838,382.64	7,242,696.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,921,506.00	33,000.00	33,000.00	33,000.00	0.00	0.0%
b) Transfers Out		7600-7629	352,401.00	1,130,469.00	1,130,469.00	1,130,469.00	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	(8,981,188.00)	(8,043,017.00)	(6,465,855.00)	(8,043,017.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,412,083.00)	(9,140,486.00)	(7,563,324.00)	(9,140,486.00)		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,388,002.00)	(1,897,790.00)	275,058.64	(1,897,790.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,316,826.00	12,777,091.00		12,777,091.00	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)			8,316,826.00	12,777,091.00		12,777,091.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,316,826.00	12,777,091.00		12,777,091.00		
2) Ending Balance, June 30 (E + F1e)			4,928,824.00	10,879,301.00		10,879,301.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	140,000.00	140,000.00		140,000.00		
Prepaid Expenditures		9713	1,440,000.00	1,479,000.00		1,479,000.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,229,880.00	7,060,809.00		7,060,809.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,068,944.00	2,149,492.00		2,149,492.00		
Reserve for FTE's	0000	9780	420,000.00					
Categorical and School Site Carryover	0000	9780	648,944.00					
Reserve for FTE's	0000	9780		375,000.00				
Supplementary Retirement Plan	0000	9780		1,774,492.00				
Reserve for FTE's	0000	9780				375,000.00		
Supplementary Retirement Plan	0000	9780				1,774,492.00		
c) Undesignated Amount							0.00	
d) Unappropriated Amount			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>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	31,564,083.00	35,445,263.00	19,612,026.50	35,445,263.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(139,696.00)	(80,367.00)	298,001.03	(80,367.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	251,376.00	251,263.00	125,631.53	251,263.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	171,334.64	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	27,133,473.00	27,964,583.00	15,090,494.03	27,964,583.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,143,356.00	1,172,915.00	1,052,173.48	1,172,915.00	0.00	0.0%
Prior Years' Taxes		8043	1,465,044.00	911,825.00	916,639.37	911,825.00	0.00	0.0%
Supplemental Taxes		8044	635,038.00	603,692.00	398,016.03	603,692.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	843,705.00	218,755.00	518,351.19	218,755.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	168,922.00	168,921.68	168,922.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>62,896,379.00</b>	<b>66,656,851.00</b>	<b>38,351,589.48</b>	<b>66,656,851.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,683,074.00)	(1,929,085.00)	0.00	(1,929,085.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	256,425.00	247,290.00	0.00	247,290.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>61,469,730.00</b>	<b>64,975,056.00</b>	<b>38,351,589.48</b>	<b>64,975,056.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	155,000.00	130,890.00	130,890.05	130,890.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>155,000.00</b>	<b>130,890.00</b>	<b>130,890.05</b>	<b>130,890.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,000,000.00	3,000,000.00	950,173.00	3,000,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	679,801.00	657,185.00	679,801.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,528,924.00	1,581,232.00	435,229.22	1,581,232.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	4,867,504.00	4,989,451.00	2,702,694.78	4,989,451.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,396,428.00</b>	<b>10,250,484.00</b>	<b>4,745,282.00</b>	<b>10,250,484.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%



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Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	139,696.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	4,500.00	4,500.00	197.50	4,500.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	54,000.00	54,000.00	35,606.72	54,000.00	0.00	0.0%
Interest		8660	140,000.00	161,750.00	97,941.59	161,750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	68,350.00	51,506.02	68,350.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	438,896.00	651,931.00	426,776.62	651,931.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>777,092.00</b>	<b>940,531.00</b>	<b>612,028.45</b>	<b>940,531.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>71,798,250.00</b>	<b>76,296,961.00</b>	<b>43,839,789.98</b>	<b>76,296,961.00</b>	<b>0.00</b>	<b>0.0%</b>

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	33,722,791.00	34,241,805.00	16,748,559.78	34,241,805.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	682,272.00	423,655.00	161,863.27	423,655.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,970,880.00	3,830,737.00	2,119,977.33	3,830,737.00	0.00	0.0%
Other Certificated Salaries		1900	63,298.00	71,754.00	20,336.00	71,754.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>38,439,241.00</b>	<b>38,567,951.00</b>	<b>19,050,736.38</b>	<b>38,567,951.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	152,142.00	167,122.00	72,670.07	167,122.00	0.00	0.0%
Classified Support Salaries		2200	3,364,028.00	3,280,281.00	1,865,967.41	3,280,281.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	581,259.00	569,986.00	311,193.70	569,986.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,579,550.00	3,577,680.00	1,604,485.56	3,577,680.00	0.00	0.0%
Other Classified Salaries		2900	331,374.00	298,897.00	119,256.94	298,897.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,008,353.00</b>	<b>7,893,966.00</b>	<b>3,973,573.68</b>	<b>7,893,966.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,103,541.00	3,112,321.00	1,180,155.98	3,112,321.00	0.00	0.0%
PERS		3201-3202	673,011.00	676,754.00	364,472.30	676,754.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,141,636.00	1,150,260.00	555,579.94	1,150,260.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,087,036.00	7,765,010.00	6,332,951.44	7,765,010.00	0.00	0.0%
Unemployment Insurance		3501-3502	328,807.00	331,477.00	85,798.21	331,477.00	0.00	0.0%
Workers' Compensation		3601-3602	431,042.00	433,922.00	173,440.87	433,922.00	0.00	0.0%
OPEB, Allocated		3701-3702	701,308.00	708,538.00	259,644.25	708,538.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,557.00	27,393.00	(44,047.97)	27,393.00	0.00	0.0%
Other Employee Benefits		3901-3902	448,970.00	15,001.00	547,552.53	15,001.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,918,908.00</b>	<b>14,220,676.00</b>	<b>9,455,547.55</b>	<b>14,220,676.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	199,106.00	704,472.00	357,880.91	704,472.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Materials and Supplies		4300	1,344,105.00	2,525,591.00	573,684.07	2,525,591.00	0.00	0.0%
Noncapitalized Equipment		4400	123,789.00	189,546.00	72,973.96	189,546.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,669,000.00</b>	<b>3,421,609.00</b>	<b>1,004,538.94</b>	<b>3,421,609.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	41,727.00	38,726.77	41,727.00	0.00	0.0%
Travel and Conferences		5200	143,578.00	160,043.00	73,856.41	160,043.00	0.00	0.0%
Dues and Memberships		5300	35,960.00	41,160.00	35,232.80	41,160.00	0.00	0.0%
Insurance		5400-5450	514,371.00	714,371.00	511,800.00	714,371.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,928,961.00	1,928,961.00	980,231.74	1,928,961.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,478.00	180,577.00	71,649.41	180,577.00	0.00	0.0%
Transfers of Direct Costs		5710	43,685.00	42,725.00	(652.85)	42,725.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(68,208.00)	(130,381.00)	(28,809.63)	(130,381.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,601,356.00	1,532,867.00	395,407.02	1,532,867.00	0.00	0.0%
Communications		5900	200,046.00	207,087.00	46,508.41	207,087.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,536,227.00</b>	<b>4,719,137.00</b>	<b>2,123,950.08</b>	<b>4,719,137.00</b>	<b>0.00</b>	<b>0.0%</b>

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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	348,789.00	348,789.00	180,829.15	348,789.00	0.00	0.0%
Other Debt Service - Principal		7439	593,166.00	593,166.00	363,165.69	593,166.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>941,955.00</b>	<b>941,955.00</b>	<b>543,994.84</b>	<b>941,955.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(455,920.00)	(564,744.00)	(136,052.36)	(564,744.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(283,595.00)	(146,285.00)	(14,881.77)	(146,285.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(739,515.00)</b>	<b>(711,029.00)</b>	<b>(150,934.13)</b>	<b>(711,029.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>67,774,169.00</b>	<b>69,054,265.00</b>	<b>36,001,407.34</b>	<b>69,054,265.00</b>	<b>0.00</b>	<b>0.0%</b>

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	1,388,506.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	533,000.00	33,000.00	33,000.00	33,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,921,506.00</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	679,801.00	679,801.00	679,801.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	352,401.00	450,668.00	450,668.00	450,668.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>352,401.00</b>	<b>1,130,469.00</b>	<b>1,130,469.00</b>	<b>1,130,469.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(8,671,765.00)	(7,732,414.00)	(6,465,855.00)	(7,732,414.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	(309,423.00)	(310,603.00)	0.00	(310,603.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(8,981,188.00)</b>	<b>(8,043,017.00)</b>	<b>(6,465,855.00)</b>	<b>(8,043,017.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(7,412,083.00)</b>	<b>(9,140,486.00)</b>	<b>(7,563,324.00)</b>	<b>(9,140,486.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>(a - b + c - d + e)</b>			<b>(7,412,083.00)</b>	<b>(9,140,486.00)</b>	<b>(7,563,324.00)</b>	<b>(9,140,486.00)</b>	<b>0.00</b>	<b>0.0%</b>

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	1,683,074.00	1,929,085.00	0.00	1,929,085.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,360,432.00	12,022,623.00	4,719,924.32	12,022,623.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,740,498.00	5,715,789.00	2,865,982.02	5,715,789.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,220,309.00	7,929,056.00	4,603,704.43	7,929,056.00	0.00	0.0%
5) TOTAL, REVENUES			22,004,313.00	27,596,553.00	12,189,610.77	27,596,553.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,387,734.00	10,221,745.00	5,059,227.21	10,221,745.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,351,232.00	7,667,348.00	3,173,990.17	7,667,348.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,518,399.00	6,094,569.00	2,405,924.62	6,094,569.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,538,176.00	7,721,573.00	1,257,750.28	7,721,573.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,060,890.00	4,863,165.00	1,043,578.91	4,863,165.00	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	673,150.00	723,150.00	113,856.01	723,150.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	455,920.00	564,744.00	136,052.36	564,744.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,985,501.00	37,856,294.00	13,190,379.56	37,856,294.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(8,981,188.00)	(10,259,741.00)	(1,000,768.79)	(10,259,741.00)		
<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	8,981,188.00	8,043,017.00	6,465,855.00	8,043,017.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,981,188.00	8,043,017.00	6,465,855.00	8,043,017.00		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(2,216,724.00)	5,465,086.21	(2,216,724.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,216,724.00	2,216,724.00		2,216,724.00	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)			2,216,724.00	2,216,724.00		2,216,724.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,724.00	2,216,724.00		2,216,724.00		
2) Ending Balance, June 30 (E + F1e)			2,216,724.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	2,216,724.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,683,074.00	1,929,085.00	0.00	1,929,085.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,683,074.00</b>	<b>1,929,085.00</b>	<b>0.00</b>	<b>1,929,085.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,213,548.00	3,632,331.00	108,890.86	3,632,331.00	0.00	0.0%
Special Education Discretionary Grants		8182	420,382.00	434,656.00	0.00	434,656.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,219,902.00	7,497,841.00	4,431,585.54	7,497,841.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	20,039.00	26,280.00	26,248.17	26,280.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	486,561.00	431,515.00	153,199.75	431,515.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,360,432.00</b>	<b>12,022,623.00</b>	<b>4,719,924.32</b>	<b>12,022,623.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	398,632.00	400,306.00	184,140.43	400,306.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,102,275.00	2,201,942.00	858,365.00	2,201,942.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	595,161.00	597,661.00	274,923.57	597,661.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	230,000.00	268,134.00	44,812.31	268,134.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	465,900.00	465,402.00	349,052.00	465,402.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,948,530.00	1,782,344.00	1,154,688.71	1,782,344.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,740,498.00</b>	<b>5,715,789.00</b>	<b>2,865,982.02</b>	<b>5,715,789.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%



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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	66,000.00	66,000.00	49,332.75	66,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	30,314.00	0.00	30,314.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	351,492.00	1,197,475.00	756,687.86	1,197,475.00	0.00	0.0%
Tuition		8710	210,000.00	210,000.00	68,657.20	210,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,592,817.00	6,425,267.00	3,729,026.62	6,425,267.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,220,309.00</b>	<b>7,929,056.00</b>	<b>4,603,704.43</b>	<b>7,929,056.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>22,004,313.00</b>	<b>27,596,553.00</b>	<b>12,189,610.77</b>	<b>27,596,553.00</b>	<b>0.00</b>	<b>0.0%</b>

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,111,349.00	7,671,044.00	3,720,417.48	7,671,044.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,129,429.00	1,367,783.00	719,609.19	1,367,783.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,119,949.00	1,155,911.00	614,809.40	1,155,911.00	0.00	0.0%
Other Certificated Salaries		1900	27,007.00	27,007.00	4,391.14	27,007.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,387,734.00</b>	<b>10,221,745.00</b>	<b>5,059,227.21</b>	<b>10,221,745.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,020,920.00	4,345,859.00	1,642,718.81	4,345,859.00	0.00	0.0%
Classified Support Salaries		2200	1,967,489.00	1,951,678.00	922,255.08	1,951,678.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	666,237.00	630,531.00	274,938.75	630,531.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	687,086.00	718,565.00	325,586.94	718,565.00	0.00	0.0%
Other Classified Salaries		2900	9,500.00	20,715.00	8,490.59	20,715.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,351,232.00</b>	<b>7,667,348.00</b>	<b>3,173,990.17</b>	<b>7,667,348.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	767,966.00	825,257.00	415,297.52	825,257.00	0.00	0.0%
PERS		3201-3202	665,601.00	684,893.00	298,279.78	684,893.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	767,666.00	755,528.00	302,751.23	755,528.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,569,302.00	2,669,952.00	1,108,653.22	2,669,952.00	0.00	0.0%
Unemployment Insurance		3501-3502	128,147.00	135,841.00	58,109.78	135,841.00	0.00	0.0%
Workers' Compensation		3601-3602	157,838.00	169,566.00	77,586.24	169,566.00	0.00	0.0%
OPEB, Allocated		3701-3702	285,350.00	274,519.00	101,198.88	274,519.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	176,529.00	158,517.00	44,047.97	158,517.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	420,496.00	0.00	420,496.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,518,399.00</b>	<b>6,094,569.00</b>	<b>2,405,924.62</b>	<b>6,094,569.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	250,000.00	276,487.00	243,142.56	276,487.00	0.00	0.0%
Books and Other Reference Materials		4200	3,400.00	3,900.00	1,490.31	3,900.00	0.00	0.0%
Materials and Supplies		4300	2,034,975.00	6,983,268.00	797,267.20	6,983,268.00	0.00	0.0%
Noncapitalized Equipment		4400	249,801.00	457,918.00	215,850.21	457,918.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,538,176.00</b>	<b>7,721,573.00</b>	<b>1,257,750.28</b>	<b>7,721,573.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	1,736,000.00	316,862.66	1,736,000.00	0.00	0.0%
Travel and Conferences		5200	133,812.00	231,898.00	52,589.30	231,898.00	0.00	0.0%
Dues and Memberships		5300	2,728.00	2,978.00	1,668.00	2,978.00	0.00	0.0%
Insurance		5400-5450	28,770.00	28,770.00	0.00	28,770.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,814.00	188,114.00	85,180.87	188,114.00	0.00	0.0%
Transfers of Direct Costs		5710	(43,685.00)	(42,725.00)	652.85	(42,725.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,558.00)	(23,558.00)	(6,694.80)	(23,558.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,798,814.00	2,709,047.00	586,321.73	2,709,047.00	0.00	0.0%
Communications		5900	26,195.00	32,641.00	6,998.30	32,641.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,060,890.00</b>	<b>4,863,165.00</b>	<b>1,043,578.91</b>	<b>4,863,165.00</b>	<b>0.00</b>	<b>0.0%</b>

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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	198,000.00	248,000.00	14,592.41	248,000.00	0.00	0.0%
Payments to County Offices		7142	475,150.00	475,150.00	99,263.60	475,150.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>673,150.00</b>	<b>723,150.00</b>	<b>113,856.01</b>	<b>723,150.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	455,920.00	564,744.00	136,052.36	564,744.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>455,920.00</b>	<b>564,744.00</b>	<b>136,052.36</b>	<b>564,744.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,985,501.00</b>	<b>37,856,294.00</b>	<b>13,190,379.56</b>	<b>37,856,294.00</b>	<b>0.00</b>	<b>0.0%</b>

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	8,671,765.00	7,732,414.00	6,465,855.00	7,732,414.00	0.00	0.0%
Contributions from Restricted Revenues		8990	309,423.00	310,603.00	0.00	310,603.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>8,981,188.00</b>	<b>8,043,017.00</b>	<b>6,465,855.00</b>	<b>8,043,017.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>8,981,188.00</b>	<b>8,043,017.00</b>	<b>6,465,855.00</b>	<b>8,043,017.00</b>	<b>0.00</b>	<b>0.0%</b>

2010-11 Second 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	63,152,804.00	66,904,141.00	38,351,589.48	66,904,141.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,515,432.00	12,153,513.00	4,850,814.37	12,153,513.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,136,926.00	15,966,273.00	7,611,264.02	15,966,273.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,997,401.00	8,869,587.00	5,215,732.88	8,869,587.00	0.00	0.0%
5) TOTAL, REVENUES			93,802,563.00	103,893,514.00	56,029,400.75	103,893,514.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	48,826,975.00	48,789,696.00	24,109,963.59	48,789,696.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,359,585.00	15,561,314.00	7,147,563.85	15,561,314.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,437,307.00	20,315,245.00	11,861,472.17	20,315,245.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,207,176.00	11,143,182.00	2,262,289.22	11,143,182.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,597,117.00	9,582,302.00	3,167,528.99	9,582,302.00	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	1,615,105.00	1,665,105.00	657,850.85	1,665,105.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(283,595.00)	(146,285.00)	(14,881.77)	(146,285.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			98,759,670.00	106,910,559.00	49,191,786.90	106,910,559.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,957,107.00)	(3,017,045.00)	6,837,613.85	(3,017,045.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,921,506.00	33,000.00	33,000.00	33,000.00	0.00	0.0%
b) Transfers Out		7600-7629	352,401.00	1,130,469.00	1,130,469.00	1,130,469.00	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			1,569,105.00	(1,097,469.00)	(1,097,469.00)	(1,097,469.00)		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,388,002.00)	(4,114,514.00)	5,740,144.85	(4,114,514.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,533,550.00	14,993,815.00		14,993,815.00	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)			10,533,550.00	14,993,815.00		14,993,815.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,533,550.00	14,993,815.00		14,993,815.00		
2) Ending Balance, June 30 (E + F1e)			7,145,548.00	10,879,301.00		10,879,301.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	140,000.00	140,000.00		140,000.00		
Prepaid Expenditures		9713	1,440,000.00	1,479,000.00		1,479,000.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	2,216,724.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,229,880.00	7,060,809.00		7,060,809.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations								
Reserve for FTE's	0000	9780	420,000.00					
Categorical and School Site Carryover	0000	9780	648,944.00					
Reserve for FTE's	0000	9780		375,000.00				
Supplementary Retirement Plan	0000	9780		1,774,492.00				
Reserve for FTE's	0000	9780				375,000.00		
Supplementary Retirement Plan	0000	9780				1,774,492.00		
c) Undesignated Amount							0.00	
d) Unappropriated Amount			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>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	31,564,083.00	35,445,263.00	19,612,026.50	35,445,263.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(139,696.00)	(80,367.00)	298,001.03	(80,367.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	251,376.00	251,263.00	125,631.53	251,263.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	171,334.64	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,133,473.00	27,964,583.00	15,090,494.03	27,964,583.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,143,356.00	1,172,915.00	1,052,173.48	1,172,915.00	0.00	0.0%
Prior Years' Taxes		8043	1,465,044.00	911,825.00	916,639.37	911,825.00	0.00	0.0%
Supplemental Taxes		8044	635,038.00	603,692.00	398,016.03	603,692.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	843,705.00	218,755.00	518,351.19	218,755.00	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	168,922.00	168,921.68	168,922.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			62,896,379.00	66,656,851.00	38,351,589.48	66,656,851.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,683,074.00)	(1,929,085.00)	0.00	(1,929,085.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,683,074.00	1,929,085.00	0.00	1,929,085.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	256,425.00	247,290.00	0.00	247,290.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			63,152,804.00	66,904,141.00	38,351,589.48	66,904,141.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,213,548.00	3,632,331.00	108,890.86	3,632,331.00	0.00	0.0%
Special Education Discretionary Grants		8182	420,382.00	434,656.00	0.00	434,656.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 Second 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)
NCLB/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,219,902.00	7,497,841.00	4,431,585.54	7,497,841.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	20,039.00	26,280.00	26,248.17	26,280.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	641,561.00	562,405.00	284,089.80	562,405.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,515,432.00</b>	<b>12,153,513.00</b>	<b>4,850,814.37</b>	<b>12,153,513.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	398,632.00	400,306.00	184,140.43	400,306.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,102,275.00	2,201,942.00	858,365.00	2,201,942.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	595,161.00	597,661.00	274,923.57	597,661.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,000,000.00	3,000,000.00	950,173.00	3,000,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	679,801.00	657,185.00	679,801.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,758,924.00	1,849,366.00	480,041.53	1,849,366.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	465,900.00	465,402.00	349,052.00	465,402.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,816,034.00	6,771,795.00	3,857,383.49	6,771,795.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,136,926.00</b>	<b>15,966,273.00</b>	<b>7,611,264.02</b>	<b>15,966,273.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%



2010-11 Second 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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	139,696.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	4,500.00	4,500.00	197.50	4,500.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	54,000.00	54,000.00	35,606.72	54,000.00	0.00	0.0%
Interest		8660	140,000.00	161,750.00	97,941.59	161,750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	68,350.00	51,506.02	68,350.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	66,000.00	66,000.00	49,332.75	66,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	30,314.00	0.00	30,314.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	790,388.00	1,849,406.00	1,183,464.48	1,849,406.00	0.00	0.0%
Tuition		8710	210,000.00	210,000.00	68,657.20	210,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,592,817.00	6,425,267.00	3,729,026.62	6,425,267.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,997,401.00</b>	<b>8,869,587.00</b>	<b>5,215,732.88</b>	<b>8,869,587.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>93,802,563.00</b>	<b>103,893,514.00</b>	<b>56,029,400.75</b>	<b>103,893,514.00</b>	<b>0.00</b>	<b>0.0%</b>

2010-11 Second 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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	41,834,140.00	41,912,849.00	20,468,977.26	41,912,849.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,811,701.00	1,791,438.00	881,472.46	1,791,438.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,090,829.00	4,986,648.00	2,734,786.73	4,986,648.00	0.00	0.0%
Other Certificated Salaries		1900	90,305.00	98,761.00	24,727.14	98,761.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>48,826,975.00</b>	<b>48,789,696.00</b>	<b>24,109,963.59</b>	<b>48,789,696.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,173,062.00	4,512,981.00	1,715,388.88	4,512,981.00	0.00	0.0%
Classified Support Salaries		2200	5,331,517.00	5,231,959.00	2,788,222.49	5,231,959.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,247,496.00	1,200,517.00	586,132.45	1,200,517.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,266,636.00	4,296,245.00	1,930,072.50	4,296,245.00	0.00	0.0%
Other Classified Salaries		2900	340,874.00	319,612.00	127,747.53	319,612.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,359,585.00</b>	<b>15,561,314.00</b>	<b>7,147,563.85</b>	<b>15,561,314.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,871,507.00	3,937,578.00	1,595,453.50	3,937,578.00	0.00	0.0%
PERS		3201-3202	1,338,612.00	1,361,647.00	662,752.08	1,361,647.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,909,302.00	1,905,788.00	858,331.17	1,905,788.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,656,338.00	10,434,962.00	7,441,604.66	10,434,962.00	0.00	0.0%
Unemployment Insurance		3501-3502	456,954.00	467,318.00	143,907.99	467,318.00	0.00	0.0%
Workers' Compensation		3601-3602	588,880.00	603,488.00	251,027.11	603,488.00	0.00	0.0%
OPEB, Allocated		3701-3702	986,658.00	983,057.00	360,843.13	983,057.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	180,086.00	185,910.00	0.00	185,910.00	0.00	0.0%
Other Employee Benefits		3901-3902	448,970.00	435,497.00	547,552.53	435,497.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,437,307.00</b>	<b>20,315,245.00</b>	<b>11,861,472.17</b>	<b>20,315,245.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	449,106.00	980,959.00	601,023.47	980,959.00	0.00	0.0%
Books and Other Reference Materials		4200	5,400.00	5,900.00	1,490.31	5,900.00	0.00	0.0%
Materials and Supplies		4300	3,379,080.00	9,508,859.00	1,370,951.27	9,508,859.00	0.00	0.0%
Noncapitalized Equipment		4400	373,590.00	647,464.00	288,824.17	647,464.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,207,176.00</b>	<b>11,143,182.00</b>	<b>2,262,289.22</b>	<b>11,143,182.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	1,777,727.00	355,589.43	1,777,727.00	0.00	0.0%
Travel and Conferences		5200	277,390.00	391,941.00	126,445.71	391,941.00	0.00	0.0%
Dues and Memberships		5300	38,688.00	44,138.00	36,900.80	44,138.00	0.00	0.0%
Insurance		5400-5450	543,141.00	743,141.00	511,800.00	743,141.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,928,961.00	1,928,961.00	980,231.74	1,928,961.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	274,292.00	368,691.00	156,830.28	368,691.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(91,766.00)	(153,939.00)	(35,504.43)	(153,939.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,400,170.00	4,241,914.00	981,728.75	4,241,914.00	0.00	0.0%
Communications		5900	226,241.00	239,728.00	53,506.71	239,728.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,597,117.00</b>	<b>9,582,302.00</b>	<b>3,167,528.99</b>	<b>9,582,302.00</b>	<b>0.00</b>	<b>0.0%</b>

2010-11 Second 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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	198,000.00	248,000.00	14,592.41	248,000.00	0.00	0.0%
Payments to County Offices		7142	475,150.00	475,150.00	99,263.60	475,150.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	348,789.00	348,789.00	180,829.15	348,789.00	0.00	0.0%
Other Debt Service - Principal		7439	593,166.00	593,166.00	363,165.69	593,166.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,615,105.00</b>	<b>1,665,105.00</b>	<b>657,850.85</b>	<b>1,665,105.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(283,595.00)	(146,285.00)	(14,881.77)	(146,285.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(283,595.00)</b>	<b>(146,285.00)</b>	<b>(14,881.77)</b>	<b>(146,285.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>98,759,670.00</b>	<b>106,910,559.00</b>	<b>49,191,786.90</b>	<b>106,910,559.00</b>	<b>0.00</b>	<b>0.0%</b>

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	1,388,506.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	533,000.00	33,000.00	33,000.00	33,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,921,506.00</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	679,801.00	679,801.00	679,801.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	352,401.00	450,668.00	450,668.00	450,668.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>352,401.00</b>	<b>1,130,469.00</b>	<b>1,130,469.00</b>	<b>1,130,469.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,569,105.00</b>	<b>(1,097,469.00)</b>	<b>(1,097,469.00)</b>	<b>(1,097,469.00)</b>	<b>0.00</b>	<b>0.0%</b>

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	12,864.20	12,879.24	12,879.24	12,879.24	0.00	0%
2. Special Education	354.77	385.60	385.60	385.60	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	41.44	44.39	44.39	44.39	0.00	0%
6. Special Education	4.05	5.69	5.69	5.69	0.00	0%
7. TOTAL, K-12 ADA	13,264.46	13,314.92	13,314.92	13,314.92	0.00	0%
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)	13,264.46	13,314.92	13,314.92	13,314.92	0.00	0%
<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), currently in effect for a five-year period from 2008-09 through 2012-13.

Second Interim  
2010-11 INTERIM REPORT  
Cashflow Worksheet

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
<b>A. BEGINNING CASH</b>	9110	7,284,444.00	8,598,881.00	15,420,563.00	16,924,501.00	11,496,290.00	11,595,544.00
<b>B. RECEIPTS</b>							
Revenue Limit Sources	8020-8079	1,550,510.00	20,547.00	858,892.00	207,139.00	1,156,837.00	13,165,998.00
Property Taxes	8010-8019	3,393,110.00	4,613,407.00	2,512,433.00	(3,526,253.00)	3,128,874.00	6,418,481.00
Principal Apportionment	8080-8099	0.00					
Miscellaneous Funds	8100-8299	0.00	809,766.00	2,452,460.00	41,930.00	364,618.00	645,528.00
Federal Revenue	8300-8599	143,107.00	62,877.00	176,347.00	942,540.00	3,257,947.00	1,512,994.00
Other State Revenue	8600-8799	376,908.00	249,953.00	575,374.00	216,953.00	605,690.00	2,737,838.00
Other Local Revenue	8910-8929	33,000.00					
Interfund Transfers In	8930-8979						
All Other Financing Sources							
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		5,496,635.00	5,756,550.00	6,575,506.00	(2,117,691.00)	8,513,966.00	24,480,839.00
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	190,508.00	603,158.00	4,570,718.00	4,697,782.00	4,726,796.00	36,917.00
Classified Salaries	2000-2999	1,788.00	738,464.00	844,771.00	1,450,337.00	1,457,096.00	1,473,905.00
Employee Benefits	3000-3999	1,138,224.00	2,594,293.00	1,338,017.00	1,830,941.00	1,625,339.00	653,021.00
Books, Supplies and Services	4000-5999	182,490.00	857,664.00	1,095,423.00	728,360.00	665,265.00	1,316,047.00
Capital Outlay	6000-6599	0.00	198.00			(198.00)	
Other Outgo	7000-7499	0.00	0.00	26,766.00	13,873.00	184,678.00	36,931.00
Interfund Transfers Out	7600-7629	343,895.00			106,773.00		
All Other Financing Uses	7630-7699		2,870.00		(2,870.00)		
Other Disbursements/ Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		1,856,905.00	4,797,157.00	7,875,895.00	8,824,686.00	8,658,976.00	3,516,821.00
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	2,076,722.00	2,217,475.00	1,830,016.00	6,273,169.00	48,298.00	(13,266.00)
Accounts Payable	9500	4,402,015.00	(3,644,814.00)	(974,111.00)	759,003.00	(195,966.00)	47,760.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(2,325,293.00)	5,862,289.00	2,804,127.00	5,514,166.00	244,264.00	(61,026.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		1,314,437.00	6,821,682.00	1,503,938.00	(5,428,211.00)	99,254.00	20,902,992.00
<b>F. ENDING CASH (A + E)</b>		8,598,881.00	15,420,563.00	16,924,501.00	11,496,290.00	11,595,544.00	32,498,536.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	January	February	March	April	May	June	Accruals	TOTAL
<b>A. BEGINNING CASH</b>	9110	32,498,536.00	26,482,543.00	16,703,378.00	11,943,719.00	19,905,070.00	11,679,750.00		
<b>B. RECEIPTS</b>									
Revenue Limit Sources	8020-8079	1,481,639.00	78,091.00	1,436,474.00	9,251,979.00	581,885.00	940,764.00	561,200.00	31,291,955.00
Property Taxes	8010-8019	3,369,975.00	353,649.00	0.00	4,809,626.00	671,933.00	0.00	9,619,660.00	35,364,895.00
Principal Apportionment	8080-8099						247,290.00		247,290.00
Miscellaneous Funds	8100-8299	536,511.00	16,928.00	1,885,158.00	761,432.00	390,352.00	931,801.00	3,317,029.00	12,153,513.00
Federal Revenue	8300-8599	1,515,452.00	1,053,260.00	1,305,137.00	930,157.00	1,297,758.00	1,800,615.00	1,982,962.00	15,981,153.00
Other State Revenue	8600-8799	453,018.00	172,224.00	173,194.00	2,487,993.00	(27,581.00)	404,619.00	443,404.00	8,869,587.00
Other Local Revenue	8910-8929								33,000.00
Interfund Transfers In	8930-8979								0.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
<b>TOTAL RECEIPTS</b>		7,356,595.00	1,674,152.00	4,799,963.00	18,241,187.00	2,914,347.00	4,325,089.00	15,924,255.00	103,941,393.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	9,284,085.00	4,853,222.00	4,677,509.00	4,699,229.00	4,677,590.00	4,814,649.00	957,533.00	48,789,696.00
Classified Salaries	2000-2999	1,181,203.00	1,286,984.00	1,384,298.00	1,387,565.00	1,379,875.00	2,321,459.00	653,569.00	15,561,314.00
Employee Benefits	3000-3999	2,681,637.00	1,608,964.00	1,266,654.00	1,269,644.00	1,265,955.00	2,186,899.00	855,657.00	20,315,245.00
Books, Supplies and Services	4000-5999	584,569.00	773,070.00	1,684,347.00	1,415,376.00	1,770,328.00	2,305,438.00	7,361,987.00	20,740,364.00
Capital Outlay	6000-6599								0.00
Other Outgo	7000-7499	380,720.00	(8,467.00)	48,459.00	(426.00)	51,516.00	442,247.00	342,522.00	1,518,819.00
Interfund Transfers Out	7600-7629	679,801.00							1,130,469.00
All Other Financing Uses	7630-7699						2,870.00		2,870.00
Other Disbursements/ Non Expenditures									0.00
<b>TOTAL DISBURSEMENTS</b>		14,792,015.00	8,513,773.00	9,061,267.00	8,771,388.00	9,145,264.00	12,073,562.00	10,171,268.00	108,058,777.00
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	197,453.00	56,109.00	(593,967.00)	35,552.00	(408,688.00)	(1,041,682.00)	(15,924,255.00)	(5,247,064.00)
Accounts Payable	9500	(1,221,974.00)	2,995,653.00	(95,612.00)	1,544,000.00	1,585,715.00	(2,804,331.00)	(10,171,268.00)	(7,773,930.00)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		1,419,427.00	(2,939,544.00)	(498,355.00)	(1,508,448.00)	(1,994,403.00)	1,762,649.00	(5,752,987.00)	2,526,866.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(6,015,993.00)	(9,779,165.00)	(4,759,659.00)	7,961,351.00	(8,225,320.00)	(5,985,824.00)	0.00	(1,590,518.00)
<b>F. ENDING CASH (A + E)</b>		26,482,543.00	16,703,378.00	11,943,719.00	19,905,070.00	11,679,750.00	5,693,926.00		5,693,926.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>									



Cash Flow Projections 2011-12 MYP

General Fund 01  
 FULLERTON SCHOOL DISTRICT  
 2011-12 MYP (Proposed 2nd Interim 2010-11)  
 As of 1/31/2011

Object	2011-12 MYP Budget	Reductions/ Adjustments	2011-12 Adjusted Budget	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected January
Beginning Cash Balance				\$5,696,766	\$15,554,345	\$15,511,396	\$12,756,964	\$5,853,734	\$5,039,377	\$19,426,179
<b>Receipts</b>										
Revenue Limit	8010-8019	-	31,064,521	-	1,553,226	2,795,807	-	2,795,807	2,795,807	5,591,614
Slate Aid	8020-8079	-	31,291,955	1,550,510	20,547	858,892	207,139	1,156,837	13,165,998	1,481,639
Property Tax	8080-8099	-	-	-	-	-	-	-	-	-
Other	8100-8299	-	5,923,994	-	17,028	536	19,808	67,112	54,582	857,383
Federal Revenues	8300-8599	-	15,129,469	143,107	62,877	-	1,205,912	3,257,947	1,512,994	898,457
Other State Revenues	8600-8799	-	7,931,350	8,700	602,926	438,495	417,769	127,370	338,716	2,989,259
Other Local Revenues	8910-8929	-	15,000	-	-	-	-	-	-	-
Interfund Transfers In	8931-8979	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8980-8990	-	400,000	-	-	-	-	-	-	-
Contributions	9111-9499	-	-	7,744,912	2,334,083	24,387	599,320	105,760	31,897	26,937
Assets (Calc)		-	400,000	-	-	-	-	-	-	-
<b>Total Receipts</b>		<b>\$2,441,000</b>	<b>\$91,356,289</b>	<b>\$11,503,229</b>	<b>\$4,590,687</b>	<b>\$4,118,117</b>	<b>\$2,449,948</b>	<b>\$7,510,832</b>	<b>\$17,899,994</b>	<b>\$11,845,289</b>
<b>Disbursements</b>										
Certificated Salaries	1000-1999	(1,881,348)	49,940,806	189,157	458,626	4,579,250	4,921,069	4,835,303	117,014	9,463,895
Classified Salaries	2000-2999	(660,512)	14,652,685	790	735,223	782,262	1,291,584	1,341,558	1,391,944	1,066,422
Employee Benefits	3000-3999	(322,140)	20,876,022	1,205,831	3,192,147	1,338,171	1,525,782	1,524,035	996,099	2,005,821
Supplies and Services	4000-5999	-	14,853,142	509,271	692,971	1,212,038	794,424	873,792	950,259	852,701
Capital Outlays	6000-6999	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	-	318,626	-	-	30,921	18,026	(48,855)	50,141	(142,321)
Interfund Transfers Out	7600-7629	-	458,329	-	-	-	43,289	-	-	275,613
All Other Financing Uses	7630-7999	-	-	-	-	-	-	-	-	-
Liabilities (Calc)	9500-9699	-	-	(259,399)	(445,332)	(1,070,093)	759,003	(200,643)	7,735	(245,974)
Audit Adjustments	9792-9795	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	9900-9999	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>		<b>(\$2,864,000)</b>	<b>\$101,099,610</b>	<b>\$1,645,650</b>	<b>\$4,633,636</b>	<b>\$6,872,549</b>	<b>\$9,353,178</b>	<b>\$8,325,190</b>	<b>\$3,513,192</b>	<b>\$13,276,158</b>
Ending Cash Balance	9110			\$15,554,345	\$15,511,396	\$12,756,964	\$5,853,734	\$5,039,377	\$19,426,179	\$17,995,310

Note: Adjusted Budget Total will not match to MYP total. The \$8 million in reductions and adjustments noted in Form MYP B10 consists of savings from 2010-11 as well as 2011-12. Items such as the 2010-11 year-end fallout, additional 2010-11 Class Size Reduction revenue, Deferred Maintenance flexibility, and cost shifts of salaries and other expenses will be part of 2010-11 savings to be rolled over to 2011-12 as part of the \$8 million reductions needed.

Cash Flow Projections 2011-12 MYP

General Fund 01  
 FULLERTON SCHOOL DISTRICT  
 2011-12 MYP (Proposed 2nd Interim 2010-11)  
 As of 1/31/2011

Object	2011-12 MYP Budget	Reductions/ Adjustments	2011-12 Adjusted Budget	Projected February	Projected March	Projected April	Projected May	Projected June	Projected Accrual	Total
Beginning Cash Balance				\$17,995,310	\$13,012,515	\$8,107,725	\$17,163,398	\$10,249,846	\$3,434,949	\$3,434,949
<b>Receipts</b>										
Revenue Limit	31,064,521	-	31,064,521	310,645	-	4,224,775	590,226	-	10,406,615	31,064,521
State Aid	31,291,955	-	31,291,955	78,091	1,436,474	9,251,979	581,885	940,764	561,200	31,291,955
Property Tax	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Federal Revenues	5,923,994	-	5,923,994	672,258	1,405,016	586,244	-	760,189	1,483,838	5,923,994
Other State Revenues	15,129,469	-	15,129,469	1,942,969	407,009	930,157	1,297,758	1,800,615	1,669,666	15,129,469
Other Local Revenues	7,931,350	-	7,931,350	110,557	80,542	2,257,123	22,494	231,693	305,706	7,931,350
Interfund Transfers In	15,000	2,041,000	2,056,000	-	-	-	-	-	-	2,056,000
All Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	-	400,000	400,000	-	-	-	-	400,000	-	400,000
Assets (Calc)	-	-	-	56,109	593,967	35,522	(408,688)	(1,041,682)	(14,427,025)	(4,324,500)
<b>Total Receipts</b>	<b>\$91,356,289</b>	<b>\$2,441,000</b>	<b>\$93,797,289</b>	<b>\$3,170,629</b>	<b>\$3,923,008</b>	<b>\$17,285,800</b>	<b>\$2,083,675</b>	<b>\$3,091,579</b>	<b>(\$0)</b>	<b>\$9,472,790</b>
<b>Disbursements</b>										
Certified Salaries	51,822,154	(1,881,348)	49,940,806	4,818,808	4,784,008	4,805,875	4,784,090	5,014,297	1,169,413	49,940,806
Classified Salaries	15,313,197	(660,512)	14,652,685	1,175,953	1,302,515	1,305,784	1,296,091	2,112,359	848,200	14,652,685
Employee Benefits	21,198,162	(322,140)	20,876,022	1,495,664	1,511,961	1,514,968	1,511,263	1,767,697	1,286,581	20,876,022
Supplies and Services	14,853,142	-	14,853,142	916,439	1,277,332	1,135,355	1,345,286	1,637,426	2,655,846	14,853,142
Capital Outlays	0	-	0	-	-	-	-	-	-	-
Other Outgo	318,626	-	318,626	72,476	47,594	20,978	16,783	139,602	113,282	318,626
Interfund Transfers Out	458,329	-	458,329	-	-	-	-	139,426	-	458,329
All Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Liabilities (Calc)	-	-	-	(325,916)	(85,612)	(552,834)	-	(904,331)	(6,073,322)	(9,365,003)
Audit Adjustments	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$103,963,610</b>	<b>(\$2,864,000)</b>	<b>\$101,099,610</b>	<b>\$8,153,424</b>	<b>\$8,827,798</b>	<b>\$8,230,128</b>	<b>\$8,997,227</b>	<b>\$9,906,476</b>	<b>\$0</b>	<b>\$1,734,607</b>
Ending Cash Balance	9110			\$13,012,515	\$8,107,725	\$17,163,398	\$10,249,846	\$3,434,949		

Note: Adjusted Budget Total will not match to MYP total. The \$8 million in reductions and adjustments noted in Form MYP B10 consists of savings from 2010-11 as well as 2011-12. Items such as the 2010-11 year-end fallout, additional 2010-11 Class Size Reduction revenue, Deferred Maintenance flexibility, and cost shifts of salaries and other expenses will be part of 2010-11 savings to be rolled over to 2011-12 as part of the \$8 million reductions needed.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	64,975,056.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,098.24	1.67%	6,200.24	1.81%	6,312.24
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		13,314.92	0.00%	13,314.92	0.00%	13,314.92
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		81,197,577.74	1.67%	82,555,699.58	1.81%	84,046,970.62
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		188,095.00	0.00%	188,095.00	1.80%	191,480.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		81,385,672.74	1.67%	82,743,794.58	1.81%	84,238,450.62
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.01%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		66,766,364.35	-0.37%	66,519,391.34	1.81%	67,720,975.22
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(80,367.35)	-100.00%	0.00	0.00%	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,929,085.00)	-6.96%	(1,794,774.00)	1.93%	(1,829,493.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		218,143.00	-2008.34%	(4,162,915.34)	0.00%	(4,162,915.22)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		64,975,055.00	-6.79%	60,561,702.00	1.93%	61,728,567.00
2. Federal Revenues	8100-8299	130,890.00	0.00%	130,890.00	0.00%	130,890.00
3. Other State Revenues	8300-8599	10,250,484.00	-7.91%	9,440,139.00	0.99%	9,533,914.00
4. Other Local Revenues	8600-8799	940,531.00	-24.00%	714,842.00	0.00%	714,842.00
5. Other Financing Sources	8900-8999	(8,010,017.00)	22.21%	(9,788,750.00)	-1.07%	(9,684,294.00)
6. Total (Sum lines A1k thru A5)		68,286,943.00	-10.58%	61,058,823.00	2.24%	62,423,919.00
<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				38,567,951.00		42,284,856.00
b. Step & Column Adjustment				1,195,478.00		1,220,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,521,427.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,567,951.00	9.64%	42,284,856.00	2.89%	43,504,917.00
2. Classified Salaries						
a. Base Salaries				7,893,966.00		8,557,205.00
b. Step & Column Adjustment				122,164.00		132,428.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				541,075.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,893,966.00	8.40%	8,557,205.00	1.55%	8,689,633.00
3. Employee Benefits	3000-3999	14,220,676.00	12.74%	16,032,846.00	5.33%	16,886,705.00
4. Books and Supplies	4000-4999	3,421,609.00	-50.39%	1,697,373.00	2.20%	1,734,715.00
5. Services and Other Operating Expenditures	5000-5999	4,719,137.00	0.37%	4,736,472.00	2.20%	4,840,673.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	941,955.00	-31.99%	640,639.00	2.20%	654,733.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(711,029.00)	4.30%	(741,576.00)	0.66%	(746,473.00)
9. Other Financing Uses	7600-7699	1,130,469.00	-59.46%	458,329.00	2.20%	468,413.00
10. Other Adjustments (Explain in Section F below)				(8,072,506.00)		(13,081,171.00)
11. Total (Sum lines B1 thru B10)		70,184,734.00	-6.54%	65,593,638.00	-4.03%	62,952,145.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,897,791.00)		(4,534,815.00)		(528,226.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,777,091.00		10,879,300.00		6,344,485.00
2. Ending Fund Balance (Sum lines C and D1)		10,879,300.00		6,344,485.00		5,816,259.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,669,000.00		1,669,000.00		1,669,000.00
b. Designated for Economic Uncertainties	9770	7,060,809.00		2,969,123.00		2,884,027.00
c. Fund Balance Designations	9775, 9780	2,149,492.00		1,706,362.00		1,263,232.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		10,879,301.00		6,344,485.00		5,816,259.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	7,060,809.00		2,969,123.00		2,884,027.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		7,060,809.00		2,969,123.00		2,884,027.00

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Add back furlough days and 3% salary reduction taken in 2010-11 for certificated and classified employees plus one-time savings from ARRA dollars for ongoing salaries.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	1,929,085.00	-6.96%	1,794,774.00	1.93%	1,829,493.00
2. Federal Revenues	8100-8299	12,022,623.00	-51.81%	5,793,104.00	0.00%	5,793,104.00
3. Other State Revenues	8300-8599	5,715,789.00	-0.46%	5,689,330.00	1.18%	5,756,564.00
4. Other Local Revenues	8600-8799	7,929,056.00	-8.99%	7,216,508.00	1.58%	7,330,245.00
5. Other Financing Sources	8900-8999	8,043,017.00	21.89%	9,803,750.00	-1.07%	9,699,294.00
6. Total (Sum lines A1 thru A5)		35,639,570.00	-14.99%	30,297,466.00	0.37%	30,408,700.00
<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				10,221,745.00		9,537,298.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(684,447.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,221,745.00	-6.70%	9,537,298.00	0.00%	9,537,298.00
2. Classified Salaries						
a. Base Salaries				7,667,348.00		6,755,992.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(911,356.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,667,348.00	-11.89%	6,755,992.00	0.00%	6,755,992.00
3. Employee Benefits	3000-3999	6,094,569.00	-15.25%	5,165,316.00	0.78%	5,205,813.00
4. Books and Supplies	4000-4999	7,721,573.00	-53.56%	3,586,186.00	-19.93%	2,871,327.00
5. Services and Other Operating Expenditures	5000-5999	4,863,165.00	-0.62%	4,833,111.00	2.20%	4,939,439.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	723,150.00	-89.83%	73,544.00	922.00%	751,623.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	564,744.00	-38.73%	346,019.00	0.34%	347,208.00
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)		37,856,294.00	-19.97%	30,297,466.00	0.37%	30,408,700.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,216,724.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,216,724.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

To exclude one-time ARRA federal stimulus dollars from 2011-12 budget.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	66,904,141.00	-6.80%	62,356,476.00	1.93%	63,558,060.00
2. Federal Revenues	8100-8299	12,153,513.00	-51.26%	5,923,994.00	0.00%	5,923,994.00
3. Other State Revenues	8300-8599	15,966,273.00	-5.24%	15,129,469.00	1.06%	15,290,478.00
4. Other Local Revenues	8600-8799	8,869,587.00	-10.58%	7,931,350.00	1.43%	8,045,087.00
5. Other Financing Sources	8900-8999	33,000.00	-54.55%	15,000.00	0.00%	15,000.00
6. Total (Sum lines A1 thru A5)		103,926,513.00	-12.10%	91,356,289.00	1.62%	92,832,619.00
<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				48,789,696.00		51,822,154.00
b. Step & Column Adjustment				1,195,478.00		1,220,061.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,836,980.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,789,696.00	6.22%	51,822,154.00	2.35%	53,042,215.00
2. Classified Salaries						
a. Base Salaries				15,561,314.00		15,313,197.00
b. Step & Column Adjustment				122,164.00		132,428.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(370,281.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,561,314.00	-1.59%	15,313,197.00	0.86%	15,445,625.00
3. Employee Benefits	3000-3999	20,315,245.00	4.35%	21,198,162.00	4.22%	22,092,518.00
4. Books and Supplies	4000-4999	11,143,182.00	-52.58%	5,283,559.00	-12.82%	4,606,042.00
5. Services and Other Operating Expenditures	5000-5999	9,582,302.00	-0.13%	9,569,583.00	2.20%	9,780,112.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,665,105.00	-57.11%	714,183.00	96.92%	1,406,356.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(146,285.00)	170.40%	(395,557.00)	0.94%	(399,265.00)
9. Other Financing Uses	7600-7699	1,130,469.00	-59.46%	458,329.00	2.20%	468,413.00
10. Other Adjustments				(8,072,506.00)		(13,081,171.00)
11. Total (Sum lines B1 thru B10)		108,041,028.00	-11.25%	95,891,104.00	-2.64%	93,360,845.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(4,114,515.00)		(4,534,815.00)		(528,226.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,993,815.00		10,879,300.00		6,344,485.00
2. Ending Fund Balance (Sum lines C and D1)		10,879,300.00		6,344,485.00		5,816,259.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,669,000.00		1,669,000.00		1,669,000.00
b. Designated for Economic Uncertainties	9770	7,060,809.00		2,969,123.00		2,884,027.00
c. Fund Balance Designations	9775, 9780	2,149,492.00		1,706,362.00		1,263,232.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		10,879,301.00		6,344,485.00		5,816,259.00
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	7,060,809.00		2,969,123.00		2,884,027.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,060,809.00		2,969,123.00		2,884,027.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.54%		3.10%		3.09%
<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?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		13,264.84		13,264.84		13,216.28
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		108,041,028.00		95,891,104.00		93,360,845.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		108,041,028.00		95,891,104.00		93,360,845.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,241,230.84		2,876,733.12		2,800,825.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,241,230.84		2,876,733.12		2,800,825.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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	6,122.24	6,122.24	6,122.24
2. Inflation Increase	0041	(24.00)	(24.00)	(24.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,098.24	6,098.24	6,098.24
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,098.24	6,098.24	6,098.24
b. Revenue Limit ADA	0033	13,264.46	13,314.92	13,314.92
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	80,889,860.55	81,197,577.74	81,197,577.74
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	173,194.00	188,095.00	188,095.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	0.00	0.00	0.00
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	81,063,054.55	81,385,672.74	81,385,672.74
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	66,183,930.89	66,766,364.35	66,766,364.35
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	455,988.00	467,412.00	467,412.00
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	256,425.00	247,290.00	247,290.00
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)	---	199,563.00	220,122.00	220,122.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	66,383,493.89	66,986,486.35	66,986,486.35

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, 0660	31,471,992.00	31,123,033.00	31,123,033.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	168,921.68	168,921.68
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	31,471,992.00	31,291,954.68	31,291,954.68
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	34,911,501.89	35,694,531.67	35,694,531.67
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	226,491.00	249,269.00	249,269.00
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	---	(3,120,928.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(3,347,419.00)	(249,269.00)	(249,269.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	31,564,082.89	35,445,262.67	35,445,262.67

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	63,704.00	62,660.00	62,660.00
44. California High School Exit Exam	9002	196,453.00	171,997.00	171,997.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	171,924.00	166,105.00	166,105.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Provide methodology and assumptions 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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second 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
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	13,276.30	13,314.92	0.3%	Met
1st Subsequent Year (2011-12)	13,276.30	13,314.92	0.3%	Met
2nd Subsequent Year (2012-13)	13,276.30	13,314.92	0.3%	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 first interim projections 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 first interim projections.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	13,616	13,661	0.3%	Met
1st Subsequent Year (2011-12)	13,616	13,661	0.3%	Met
2nd Subsequent Year (2012-13)	13,616	13,611	0.0%	Met

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	13,164	13,597	96.8%
Second Prior Year (2008-09)	13,123	13,458	97.5%
First Prior Year (2009-10)	13,232	13,616	97.2%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

**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 (2010-11)	13,265	13,661	97.1%	Met
1st Subsequent Year (2011-12)	13,265	13,661	97.1%	Met
2nd Subsequent Year (2012-13)	13,216	13,611	97.1%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2010-11)	66,555,688.00		
1st Subsequent Year (2011-12)	66,830,255.00	62,125,467.00	-7.0%	Not Met
2nd Subsequent Year (2012-13)	64,900,883.00	63,327,051.00	-2.4%	Not Met

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

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

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

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

Reductions to Revenue Limit income for the subsequent years are mainly due to two factors: the increase in deficit from 17.963% to 19.608% and the potential -\$330 per ADA cut if the Tax Extensions fail this June. These two factors were not anticipated or reflected in First Interim.

**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 (2007-08)	64,828,776.97	71,245,195.13	91.0%
Second Prior Year (2008-09)	65,119,091.10	70,760,283.86	92.0%
First Prior Year (2009-10)	59,846,420.90	64,605,784.43	92.6%
	Historical Average Ratio:		91.9%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.9% to 94.9%	88.9% to 94.9%	88.9% to 94.9%

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

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

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 (2010-11)	60,682,593.00	69,054,265.00	87.9%	Not Met
1st Subsequent Year (2011-12)	66,874,907.00	65,135,309.00	102.7%	Not Met
2nd Subsequent Year (2012-13)	69,081,255.00	62,483,732.00	110.6%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

2010-11: Salaries and benefits normally charged to the Unrestricted General Fund are shifted to ARRA as one-time savings. 2011-12 and 2012-13: Federal ARRA funding ends causing salaries and benefits to be moved back to the Unrestricted General Fund. Also, cuts of \$8 million needed for 2011-12 and an additional \$5 million for 2012-13 are not reflected in the Total Expenditures listed above pending negotiation settlements.

**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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2010-11)	11,404,618.00	12,153,513.00	6.6%	Yes
1st Subsequent Year (2011-12)	5,812,704.00	5,923,994.00	1.9%	No
2nd Subsequent Year (2012-13)	5,812,704.00	5,923,994.00	1.9%	No

Explanation:  
(required if Yes)

2010-11: Includes final SFSF ARRA and other increased federal funding since First Interim.

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

Current Year (2010-11)	15,195,915.00	15,966,273.00	5.1%	Yes
1st Subsequent Year (2011-12)	14,883,960.00	15,129,469.00	1.6%	No
2nd Subsequent Year (2012-13)	12,026,062.00	15,290,478.00	27.1%	Yes

Explanation:  
(required if Yes)

2012-13: Additional revenue is recognized due to the extension of CSR flexibility.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2010-11)	8,374,381.00	8,869,587.00	5.9%	Yes
1st Subsequent Year (2011-12)	7,931,350.00	7,931,350.00	0.0%	No
2nd Subsequent Year (2012-13)	8,083,921.00	8,045,087.00	-0.5%	No

Explanation:  
(required if Yes)

2010-11: Donations and other local revenues are budgeted on a cash basis.

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

Current Year (2010-11)	10,744,530.00	11,143,182.00	3.7%	No
1st Subsequent Year (2011-12)	3,130,051.00	5,283,559.00	68.8%	Yes
2nd Subsequent Year (2012-13)	3,115,924.00	4,606,042.00	47.8%	Yes

Explanation:  
(required if Yes)

2011-12 and 2012-13: Includes a shift in budgeted expenses.

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

Current Year (2010-11)	9,083,924.00	9,582,302.00	5.5%	Yes
1st Subsequent Year (2011-12)	8,898,776.00	9,569,583.00	7.5%	Yes
2nd Subsequent Year (2012-13)	8,993,652.00	9,780,112.00	8.7%	Yes

Explanation:  
(required if Yes)

Current and subsequent years: Increase due to contracted services and insurance premiums.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	34,974,914.00	36,989,373.00	5.8%	Not Met
1st Subsequent Year (2011-12)	28,628,014.00	28,984,813.00	1.2%	Met
2nd Subsequent Year (2012-13)	25,922,687.00	29,259,559.00	12.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	19,828,454.00	20,725,484.00	4.5%	Met
1st Subsequent Year (2011-12)	12,028,827.00	14,853,142.00	23.5%	Not Met
2nd Subsequent Year (2012-13)	12,109,576.00	14,386,154.00	18.8%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

2010-11: Includes final SFSF ARRA and other increased federal funding since First Interim.

**Explanation:**

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

2012-13: Additional revenue is recognized due to the extension of CSR flexibility.

**Explanation:**

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

2010-11: Donations and other local revenues are budgeted on a cash basis.

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

**Explanation:**

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

2011-12 and 2012-13: Includes a shift in budgeted expenses.

**Explanation:**

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

Current and subsequent years: Increase due to contracted services and insurance premiums.

**7. CRITERION: Facilities Maintenance**

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. 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, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	991,120.71	2,151,326.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		2,262,480.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	6.5%	3.1%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	2.2%	1.0%	1.0%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		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 (2010-11)	(1,897,790.00)	70,184,734.00	2.7%	Not Met
1st Subsequent Year (2011-12)	(4,534,815.00)	65,593,638.00	6.9%	Not Met
2nd Subsequent Year (2012-13)	(528,226.00)	62,952,145.00	0.8%	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)

2011-12: Increased deficit spending due to reductions in State Revenue. Salaries and benefits charged to ARRA in 2010-11 are returned to the Unrestricted General Fund.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2010-11)		10,879,301.00	Met
1st Subsequent Year (2011-12)		6,344,485.00	Met
2nd Subsequent Year (2012-13)		5,816,259.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2010-11)		5,696,796.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available 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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	13,265	13,265	13,216
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:

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

b. Special Education Pass-through Funds  
(Fund 01, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

**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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	108,041,028.00	95,891,104.00	93,360,845.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	108,041,028.00	95,891,104.00	93,360,845.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,241,230.84	2,876,733.12	2,800,825.35
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,241,230.84	2,876,733.12	2,800,825.35

**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.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	7,060,809.00	2,969,123.00	2,884,027.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	7,060,809.00	2,969,123.00	2,884,027.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	6.54%	3.10%	3.09%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,241,230.84</b>	<b>2,876,733.12</b>	<b>2,800,825.35</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserves 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 first interim projections 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 first interim projections by more than five percent?

Yes

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

2010-11: \$2.4 million of Federal and ARRA funds are used to fund ongoing positions and other operating expenses. The projected budgets for 2011-12 and 2012-13 include returning these ongoing costs back to the Unrestricted General Fund.

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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: First Interim 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(8,482,312.00)	(7,732,414.00)	-8.8%	(749,898.00)	Not Met
1st Subsequent Year (2011-12)	(8,845,913.00)	(9,182,544.00)	3.8%	336,631.00	Met
2nd Subsequent Year (2012-13)	(8,986,822.00)	(9,078,088.00)	1.0%	91,266.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	33,000.00	33,000.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	613,000.00	15,000.00	-97.6%	(598,000.00)	Not Met
2nd Subsequent Year (2012-13)	613,000.00	15,000.00	-97.6%	(598,000.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	450,688.00	1,130,469.00	150.8%	679,781.00	Not Met
1st Subsequent Year (2011-12)	450,688.00	458,350.00	1.7%	7,662.00	Met
2nd Subsequent Year (2012-13)	450,688.00	460,583.00	2.2%	9,895.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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)

2010-11: Reduction to Special Education contribution is due to one-time ARRA funds and increase in Revenue Limit Transfers In due to growth in Special Education ADA.

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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)

2011-12 and 2012-13: Includes a reduction to Transfers In from other funds and the deletion of Transfers In from the Special Reserve for Post Employment Benefits Fund 20.



- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

2010-11: Includes one-time mandated cost revenue Transfer Out to Special Reserve Fund 17.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	21-8919 (from General Fund)	21-7438 and 21-7439	1,402,004
Certificates of Participation	19	01-8011	01-7438 and 01-7439	6,900,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Energy Management	1	01-8011	01-7438 and 01-7439	363,165
Redevelopment Loan	15	25-8681	25-7439	440,441
CFD 2000-01	22	District 40	District 40	1,060,000
CFD 2001-01	22	District 48	District 48	17,150,000

Type of Commitment (continued)	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	932,125	635,348	536,280	259,328
Certificates of Participation	565,377	565,917	565,797	569,997
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Energy Management	376,036	376,036	0	0
Redevelopment Loan	0	0	31,460	31,460
CFD 2000-01	85,906	84,719	88,384	86,899
CFD 2001-01	1,450,066	1,449,464	1,447,386	1,448,654
<b>Total Annual Payments:</b>	<b>3,409,510</b>	<b>3,111,484</b>	<b>2,669,307</b>	<b>2,396,338</b>
<b>Has total annual payment increased over prior year (2009-10)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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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

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	17,237,044.00	17,237,044.00
b. OPEB unfunded actuarial accrued liability (UAAL)	17,237,044.00	17,237,044.00

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

Actuarial	Actuarial
Jul 01, 2009	Jul 01, 2009

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

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2010-11)	2,186,336.00	2,186,336.00
1st Subsequent Year (2011-12)	2,186,336.00	2,186,336.00
2nd Subsequent Year (2012-13)	2,186,336.00	2,186,336.00

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

Current Year (2010-11)	1,053,967.00	1,038,528.00
1st Subsequent Year (2011-12)	1,053,967.00	1,038,528.00
2nd Subsequent Year (2012-13)	1,053,967.00	1,038,528.00

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

Current Year (2010-11)	1,053,967.00	1,038,528.00
1st Subsequent Year (2011-12)	1,053,967.00	1,038,528.00
2nd Subsequent Year (2012-13)	1,053,967.00	1,038,528.00

d. Number of retirees receiving OPEB benefits

Current Year (2010-11)	158	149
1st Subsequent Year (2011-12)	158	149
2nd Subsequent Year (2012-13)	158	149

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

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

Yes
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b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

No
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c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? (If Yes, complete items 3 and 4)

--

2. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	1,418,109.00	1,418,109.00
b.	1,418,109.00	1,418,109.00

3. Self-Insurance Contributions  
a. Required contribution (funding) for self-insurance programs  
Current Year (2010-11)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		

b. Amount contributed (funded) for self-insurance programs  
Current Year (2010-11)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

Current Year (2010-11)	690,000.00	690,000.00
1st Subsequent Year (2011-12)	690,000.00	690,000.00
2nd Subsequent Year (2012-13)	690,000.00	690,000.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

**S8A. Cost Analysis of District's Labor 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 first interim projections?

If Yes, skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	608.9	572.3	572.3	572.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

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Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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7. Amount included for any tentative salary schedule increases

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
6,839,827	7,250,217	7,685,230
90.0%	90.0%	90.0%
3.0%	6.0%	6.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
505,156	1,162,279	1,195,727
2.7%	2.7%	2.7%

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
Yes	Yes	Yes

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

List other significant contract changes that have occurred since first interim projections 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 first interim projections?  
If Yes, skip to section S8C.  
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	316.8	314.0	314.0	314.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

7. Amount included for any tentative salary schedule increases

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,647,558	2,806,411	2,974,796
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	101,379	102,291	103,212
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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**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 first interim projections?   
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) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	67.2	70.7	70.7	70.7

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

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement	0	0	0
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits
- |  | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases |                           |                                  |                                  |

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	947,577	1,004,432	1,064,698
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	51,493	53,072	53,550
3. Percent change in step and column over prior year	0.5%	0.5%	0.5%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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