## Albany Unified School District 2010-11 2<sup>nd</sup> Interim Financial Report

Presented to the Board of Education March 1, 2011

> Superintendent Marla Stephenson

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## **Board of Education**

Dr. Patricia Low Paul Black Ron Rosenbaum Allan Maris Jonathan Knight

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President Vice President Member Member Member

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## ALBANY UNIFIED SCHOOL DISTRICT 2010-11 2nd INTERIM FINANCIAL REPORT

## NARRATIVE-GENERAL FUND

AB-2861 (CHAPTER 1150, 1986) requires the Albany Unified School District to submit an interim fiscal report. The purpose of the report is to determine whether or not the district will be able to meet its financial obligations for the current and two subsequent years. Districts are required to certify one of three statements and Albany Unified School District will submit a positive certification:

POSITIVE CERTIFICATION: stating that the district will be able to meet its financial

obligations.

QUALIFIED CERTIFICATION: stating that the district will not be able to meet its financial

obligations if certain events occur.

NEGATIVE CERTIFICATION: stating that the district will not be able to meet its financial

obligations.

## **BUDGET UPDATE**

The 2<sup>nd</sup> Interim reporting period is an opportunity for Albany Unified School District to look at what changes have occurred since the 1st Interim Report ending October 31, 2010. The 2<sup>nd</sup> Interim Financial Report provides the Board of Education the opportunity to review changes to revenues and expenditures, for the period ending January 31<sup>st</sup>, to the district budget.

## BUDGET CALENDAR

June 2010 Board of Education Adopts 2010-09 Budget

October 31, 2010 1<sup>st</sup> Interim Financial Report (must be Board approved by December 15)

January 2011 Governor's 2011-12 Proposed State Budget

► January 31, 2011 2<sup>nd</sup> Interim Financial Report (must be Board approved by March 15)

May 2011 May Revise released from California Department of Finance

June 2011 Board to adopt 2011-12 Budget

June 30, 2011 Governor's deadline to sign Budget

## **BUDGET REVISIONS**

The 2nd Interim Financial Report reflects changes to district revenues and expenses, for the period ending January 31, 2010, which have occurred since 1<sup>st</sup> Interim Report.

Below is a summarization of these changes which are reflected in the report.

Detailed information can be found in the Budget Revision section of the report.

## REVENUES

## REVENUE LIMIT INCOME

The Base Revenue Limit per ADA \$6,362.35
Deficit applied to the base revenue limit 17.963
The Base Revenue Limit per ADA after deficit \$5,219.48

A loss of \$1,142.87 per ADA

Revenue Limit ADA is calculated using October enrollment (3849) times the district's attendance factor rate of 96% which equates to an estimated revenue limit ADA of 3695.

LOSS DUE TO DEFICIT = \$4.2 million.

## REVENUE

Overall revenue increased by \$773,434. This is due primarily to the transfer of General Fund revenue to support the Albany Children's Center projected to be repaid to the General Fund at the end of the fiscal year. The district transferred \$500,000 to support the program, until the State budget was adopted. The projected repayment is expected to be approximately \$400,000. The Special Education contribution was reduced to salaries and benefits for Special Education staff shifted to federal one-time ARRA dollars. Additionally, due to on-line attendance the district has increased our attendance and therefore has increased our revenue limit funds. Lastly, the final funding for the Consolidated Application and the SBX34 Flexibility funding was released and the revenue budget was adjusted accordingly.

Overall change to Revenue:

\$773,434

### **EXPENDITURES**

Expenditures increased by \$12,844. As detailed in the Budget Revision section of this report, there were several shifts of funds between categories. This is typical, since district and site funds are continually being updated to meet the needs of the district.

Overall change to Expenditures:

\$12,844

## CONTRIBUTIONS TO RESTRICTED PROGRAMS

Restricted programs that are not self-supporting require the contribution of unrestricted dollars. Special Education decreased to due to one-time ARRA dollars.

Below are the programs that require a contribution of unrestricted funds:

•		1 <sup>ST</sup> INTERIM	2 <sup>nd</sup> INTERIM	CHANGE
Special Educati	ion	\$ 2,857,875	\$ 2,460,977	\$ -396,898
Transportation		\$ 133,392	\$ 137,492	\$ 4,100
Routine Restric	ted Maintenance	\$ 726,873	\$ 726,873	\$ 0
TOTAL	<i>\$</i> ;	\$ 3,718,140	\$ 3,325,342	\$ -392,798

## INTERFUND TRANSFERS IN/OUT

From Fund	To Fund	1 <sup>ST</sup> INTERIM	2 <sup>ND</sup> INTERIM	CHANGE
Child Dev	General	0	-410,008	-410,008
General	Child Dev	500,000	500,000	0

The Albany Children's Center is projected to repay the General Fund for the temporary transfer, which was a result of the lat State budget adoption. This program is being closely monitored for fiscal stability.

Cafeteria	General	0	-75,000	-75,000
General	Cafeteria	0	75,000	75,000

The Cafeteria Fund is not projected to need General Fund revenue. The transfer is due to cash-flow issues that are the result of State and Federal meal reimbursements.

Special Res General 280,000 280,000 0
Transfer in for Strategic Plan expenditures.

General Adult Ed 0 -51,086 -51,086

The Adult Education Program is NOT self-supporting. The principal is currently reviewing potential changes to fees, facility use, and program offerings in an effort to devise a plan to sustain the program.

## FUND BALANCE & RESERVE

## NET CHANGE TO ENDING FUND BALANCE

*Unrestricted*: The district had an overall increase to the fund balance of \$760,590. This is due to the increased revenue limit, Special Education ARRA funds and the Albany Children's Center repayment of the temporary loan.

	A	В	C	C-B
	Adopted Budget 1-Jul	1st Interim 31-Oct	2nd Interim 31-Jan	Difference
REVENUES	46,049,729	50,765,379	51,538,813	. 773,434
EXPENDITURES	46,771,338	51,383,949	51,396,793	12,844
Net Increase (Decrease)	(721,609)	(618,570)	142,020	760,590
FUND BALANCE				
1) Beginning Fund Balance	3,554,377	4,790,660	4,790,660	
2) Ending Fund Balance	2,832,768	4,172,090	4,932,680	760,590

## RESERVE

Per the California Department of Education, Albany Unified School District is required to maintain a 3% Reserve for Economic Uncertainties. Staff strongly recommends a fiscally prudent reserve in excess of the minimum requirement. The 1<sup>st</sup> Interim Report exceeds the required 3% Reserve. The increased reserve level will provide additional fiscal security in light of the on-going volatile State budget crisis that includes substantial deficits, funding deferrals and the uncertainly of the extended tax measures that may, or may not, be authorized to be placed on the June ballot.

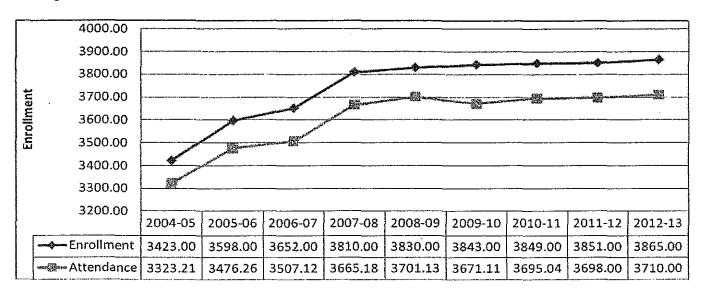
Net Increase/Decrease to Fund Balance		\$142,018.43
Beginning Fund Balance	9791	\$4,790,660.00
Adjusted Beginning Fund Balance		\$4,790,660.00
Ending Fund Balance		\$4,932,678.43
	•	
Revolving Cash	9711	\$25,000.00
Legally Restricted Balance	9740 -	\$609,929.55
	9759	
Economic Uncertainties Percentage-		3%
Required		
Designated for Economic Uncertainties	9770	\$4,297,748.88
Other Designated	9780	\$0.00
Reserve as % of expenditures	9790	12.3%

## ADDITONAL INFORMATION

## **ENROLLMENT PROJECTIONS**

District enrollment is projected to realize a slight increase over the next several years. Per recent legislation, as well as revised inter-district policies the district will closely monitor enrollment and attendance trends.

The districts attendance percentage is 96%. This is a slight increase over prior years, potentially due to the implementation of on-line attendance.



## CHILD DEVELOPMENT FUND

The late State budget adoption made it difficult for the district to operate at full capacity at the beginning of the 2010-11 year. Once adopted, the district recalculated the revenues and expenditures for the Child Development Fund and determined a need for a temporary loan for the programs to continue to be operational. The fee increase, along with expenditure reductions has allowed the program to continue to operate. It is projected that the Child Development Fund will re-pay a major portion of the temporary loan at the end of June.

The program is being analyzed to determine what level of service the district can provide in 2011-12. The number of day offerings, as well as contracts that require a 30-notice to discontinue participation is being analyzed so the district can improve revenue projections. Additionally, the district has purchased software to improve monthly invoicing as well as enrollment and attendance accuracy for the program.

### ADULT EDUCATION FUND

The Adult Education program is currently not self-supporting and requires a General Fund contribution to continue to operate. The program is being analyzed to determine cost savings measures which may include course reductions, fee increases and overhead cost reductions such as facility rentals and administrative oversight. The district will be providing the Board with program options at a future meeting.

## PARCEL TAXES

The district receives parcel tax funds from two separate tax measures, Measure J, which generates \$4.3 million dollars and Measure I, which generates \$1.2 million dollars. Below is the language that determines expenditures as well as a summary of how the funds are being expended:

Measure J

\$555 per parcel

Expiration Date:

Does not expire

## **PURPOSES**

Moneys raised under this Local Education Protection Act shall be authorized to be used only to provide financial support to local school programs in accordance with priorities established by the Board of Education and to the extent of available funds, including but not limited to:

- hire and retain librarians;
- provide student mental health services;
- offer courses in science, technology, arts, music, and foreign language;
- offer athletics, including extra-curricular activities;
- preserve small class sizes;
- attract and retain highly qualified teachers;

and to provide other financial support to the extent of available funds to maintain and support the District's academic programs and facilities, including the purchase of instructional equipment, materials and supplies.

EXPENDITURES		Elem	AMS	AHS	Dist	<b></b>
		FTE	FTE	FTE	FTE	TOTAL
Teachers						
•	Cornell	8.00				744,715
	Marin	8.00			•	710,634
,	Ocean View	7.60				618,345
<b>*</b> )	Elementary VPA	1.00				91,355
	Albany Middle School		4.00			429,679
	Albany High School			4.80		427,364
Mental Hlth/Counselors					8.80	958,872
Psychologists						0
ATA Off Schedule Payment						175,000
SEIU Off Schedule Payment						6,500
Athletic Stipends						125,036
		24.60	4.00	4.80	9	4,287,500
Total Personnel Costs						4,287,500
Contracted services (SCI)						11,000
County fee/ tax roll and collection	on 1.7%					70,000
•	Total Expenditures					4,368,500
REVENUE	Total Revenue					4,368,500
BALANCE						0

Measure I

\$149 per parcel

Expiration Date:

June 2015

## **PURPOSES**

Moneys raised under this Emergency Education Funding Act shall be authorized to be used to restore programs and services cut from the District's budget as a direct result of a reduction in State funding for schools, including but not limited to:

- Restore teaching positions and support services
- · Restore music and arts courses
- Restore English language learning services
- Restore campus safety and security services
- Restore library services
- Restore counseling
- Restore reading, writing and math support and to restore and preserve other academic programs, instructional equipment, materials and supplies from State budget cuts, to the extent of available funds.

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EXPENDITURES			Elem	AMS	AHS	Dist		
			FTE	FTE	FTE	FTE	TOTAL	_
Intervention Teacher	rs							
		Cornell	0.45				38,375	
		Marin	0.60				31,886	
		Ocean View	0.60				33,276	
VPA	<i>t</i> ;		0.60	1.20	1.80		265,100	
							0	
Librarians			3.00	1.00	1.00		415,483	
							. 0	
Campus Security						2.00	78,503	
							0	
			5	2	3	2	862,623	-
Total Personnel Cos	ts						862,623	
County fee/ tax roll		ion 1.7%					19,550	
		Total expenditures					882,173	
							0	
REVENUE		Total Revenue					1,176,000	
		Balance					293,827	- *

<sup>\*\*</sup> To be allocated to site personnel

## **MULTI-YEAR PROJECTIONS**

Multi-year projections are the method which the district is required to prepare to substantiate the district's ability to meet its fiscal obligations for the current and two subsequent years.

The district has used Fiscal Crisis and Management Assistance Teams (FCMAT) Multi-Year Projection software to prepare the Multi-Year Projections for 2011-12 and 2012-13, as required.

Multi-year projections are not meant to represent exact numbers, but rather a projection utilizing current assumptions to project an overall picture of future fiscal health. The exercise is meant to provide districts a fiscal tool that will allow ample planning time to address future fiscal deficits.

The detailed report can be found in the Multi-Year Projection section of the report.

	Object Code	' I		Year 1 2011-12		Year 2 2012-13	
Total Revenues		\$	51,538,812	\$	47,810,153	\$	48,581,589
Total Expenditures		\$	51,396,794	\$	49,160,864	\$	50,473,545
Net Increase (Decrease) in Fund Balance		\$	142,018	\$	(1,350,711)	3	(1,891,956)
Fund Balance							
Beginning Fund Balance	9791	\$	4,790,660	\$	4,932,678	\$	3,581,967
Ending Fund Balance		\$	4,932,678	\$	3,581,967	\$	1,690,011
Components of Ending Fund Balance							
Revolving Cash	9711	\$	25,000	\$	25,000	\$	25,000
Economic Uncertainties Percentage-Required	1	\$	0	\$	0	\$	0
Designated for Economic Uncertainties	9770	\$	4,297,749	\$	3,264,062	\$	1,411,384
Other Designated-Restricted	9780	\$	609,929	\$ .	292,905	\$	253,627
Reserve as a % of Expenditures			12.3%		9.6%		4.0%

## MULTI YEAR PROJECTIONS WITH POTENTIAL STATE REDUCTIONS

The Governor's Budget in January is contingent upon extension of several tax measures. If the taxes are extended, via voter approval in June, the budget will remain intact as presented. If the taxes are not extended, an estimated \$9 billion in cuts would be needed to the State budget that will include cuts to education. If cuts are indeed part of the State Budget for 2011-12, the dollar reduction per student has been predicted to be anywhere between \$300 and \$650 per student. The most commonly "assumed" number is in the \$300 range and is reflected below.

The district will begin discussions with the management team to identify potential areas to be targeted for reduction. The team will prioritize the reductions and the reductions will be submitted to the board for further discussion in late April or early May.

	Object Code	- I		Year 1 2011-12		Year 2 2012-13	
Total Revenues		\$	51,538,812.00	\$	47,810,153.00	\$	48,581,589.00
Revenue Limit Reduction \$320.00 per ADA			···	\$	(1,200,000.00)	\$	(1,200,000.00)
Total Expenditures		\$	51,396,794.00	\$	49,160,864.00	\$	50,473,545.00
Net Increase (Decrease) in Fund Balance		\$	142,018.00	\$	(2,550,711.00)	\$	(3,091,956,00)
Fund Balance							
Beginning Fund Balance	9791	\$	4,790,660.00	\$	4,932,678.00	\$	2,381,967.00
Ending Fund Balance		\$	4,932,678.00	\$	2,381,967.00	\$	(709,989.00)
Components of Ending Fund Balance							
Revolving Cash	9711	\$	25,000.00	\$	25,000.00	\$	25,000.00
Economic Uncertainties Percentage			3%		3%		3%
Designated for Economic Uncertainties	9770	\$	1,048,746.90	\$	1,018,586.46	\$	1,057,966.89
Other Designated- Restricted	9780	\$	609,929.00	\$	292,905.00	\$	253,627.00
Over (Short) 3% Reserve	9790	\$	3,249,002.10	\$	1,045,475.54	\$	(2,046,582.89)
Actual reserve as % of expenditures			12,3%		6.3%		-2.9%
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## **CASH FLOW**

An analysis of the district's cash flow for the fiscal year indicates a positive ending cash balance for all months. Apportionment deferrals continue and are expected to increase in future years. Cash flow continues to be a critical concern and the need for a substantial fund balance/reserve is essential to the fiscal health of the district.

## OTHER FUNDS

All other district funds are fiscally solvent, except for Adult Education and Child Development as stated above, are projected to have positive ending balances and are detailed in the **Other Funds** section of the report.

## INTERIM CERTIFICATION

Positive Certification---the district will be able to meet its fiscal obligations for the current and two subsequent years.

ASSUMPTIONS FOR MULTI-YEAR PR	OJECTIONS		
2010-11			
	Original Adopted Budget	LEA:	Albany Unified
	First Interim Report		School District
	Second Interim Report		
	2010-11	2011-12	2012-13
ADA Average Daily Attendance/Enrollment			
Projected District K-12 Revenue Limit ADA	3,695.04	3,698.12	3,710.79
Estimated Actual ADA if Declining Enrollment			A 144
Projected Enrollment	3,849	3,851	3,865
REVENUES			
Revenue Limit Statutory COLA	-0.39%	0.00%	1.90%
Revenue Limit Deficit	17.96%	19.608%	19.608%
Base Revenue Limit per ADA	6,362.35	6,469.35	6,586.35
Deficited Revenue Limit per ADA	5,219.67	5,200.84	5,294.90
Funded Revenue Limit COLA	0.00%	0.00%	0.00%
Federal COLA	0.00%	0.00%	0.00%
State Categorical COLA	0.00%	0.00%	1.90%
Local Revenues	0.00%	0.00%	0.00%
Parcel Tax - Measure J	555.00 Per Parcel + Commercial	560.00 Per Parcel + Commercial	566.00 Per Parcel + Commercial
Parcel Tax - Measure I	149.00 Per Parcel + Commercial	150.00 Per Parcel + Commercial	152.00 Per Parcel + Commercial
Lottery - Restricted per ADA	\$112.50	\$111.00	\$110.00
Lottery - Unrestricted per ADA	\$17.50	\$17.50	\$17.20
Interest	0.5%	0.5%	0.5%
California CPI	1.2%	1.8%	2.1%
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EXPENDITURES (Salaries and Benefits)			
Certificated - Object 1000s			
Step and Column	2.00%	2.00%	2.00%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	217.00	216.00	216.00
Classified - Object 2000s			
Step and Column	1.50%	1.50%	1.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	117.00	117.00	117.00
•			

ASSUMPTIONS FOR MULTI-YEAR PE	ROJECTIONS		
2010-11			•
	Original Adopted Budget	LEA:	Albany Unified
	First Interim Report		School District
☑	Second Interim Report		
Benefits - Object 3000s			
Certificated H&W % Increase/Decrease	7.50%	15.00%	15.00%
Classified H&W % Increase/Decrease	~~7.50%	15.00%	15.00%
Employer STRS Cost	8.25%	8.25%	8.25%
Employer PERS Cost	10.707%	10.707%	10.707%
PERS Revenue Limit Reduction	2.313%	2.313%	2.313%
FICA	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	0.72%	0.72%	0.72%
Worker's Compensation Cost	2.05%	2.05%	2.05%
Supplies, Services and Equipment Object 4000's/5000's			
Supplies - Increase over Prior Year	0.00%	CPI/Enrollment	CPI/Enrollment
Services - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Services - One time costs	\$0.00	\$0.00	\$0.00
Utilities - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Capital Outlay - Increase over Prior Year	0.00%	0.00%	0.00%
Other Sources & Uses - Increase (Decrease)			
General Fund Interfund Transfers In	\$765,008.00	\$168,000.00	\$175,000.00
General Fund Interfund Transfers Out	\$626,086.00	\$0.00	\$0.00
<u> </u>			
N 2/14/2011			
1 217(401)			

## General Fund/County School Service Fund Unrestricted and Restricted Resources Revenues, Expenditures, and Changes in the Fund Balance

		Base Year	Year 1	Year 2	
Name	Object Code	2010 - 11	2011 - 12	2012 - 13	
Revenues					
Revenue Limit Sources	8010 - 8099	\$19,625,773.65	\$19,572,231,16	\$19,987,157.67	
Federal Revenues	8100 - 8299	\$7,677,492.00	\$5,154,521.00		
Other State Revenues	8300 - 8599	\$16,646,259.00	\$16,646,654.89		
Other Local Revenues	8600 - 8799	\$6,824,280.00	\$6,268,746.00		
Total Revenues		\$50,773,804.65	\$47,642,153,05		
Expenditures					
Certificated Salaries	1000 - 1999	" \$17,195,161.06	\$17,509,077.57	\$17,856,363.13	
Classified Salaries	2000 - 2999	\$3,969,504.14	\$3,848,069,07	\$3,905,708.80	
Employee Benefits	3000 - 3999	\$7,717,779.02	\$8,412,203.31	\$9,243,657.73	
Books and Supplies	4000 - 4999	\$1,842,450.00	\$1,021,256.91	\$1,031,906.93	
Services and Other Operating	5000 - 5999	\$3,727,170.00	\$3,305,692.62	\$3,371,340.67	
Capital Outlay	6000 - 6900	\$0.00	\$0.00		
Other Outgo	7000 - 7299	\$16,438,564.00	\$15,207,982.00	\$15,207,982.00	<u> </u>
Direct Support/Indirect Cost	7300 - 7399	(\$119,920.00)	(\$143,418.00)	(\$143,414.00)	
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00	
Total Expenditures	<del>                                     </del>	\$50,770,708.22	\$49,160,863.48	\$50,473,545.26	
Excess (Deficiency) of Revenues Over		\$3,096.43	(\$1,518,710.43)		
Other Financing Sources Uses					
Interfund Transfers In	8900 - 8929	\$765,008.00	\$168,000.00	\$175,000.00	
Interfund Transfers Out	7600 - 7629	\$626,086.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00		
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$138,922.00	\$168,000.00	\$175,000.00	
Net Increase (Decrease) in Fund Balance		\$142,018.43	(\$1,350,710.43)	(\$1,891,955.42)	
Fund Balance					
Beginning Fund Balance	9791	\$4,790,660.00	\$4,932,678.43	\$3,581,968.00	
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$4,790,660.00	\$4,932,678.43	\$3,581,968.00	
Ending Fund Balance		\$4,932,678.43	\$3,581,968.00	\$1,690,012.58	
Components of Ending Fund Balance					
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	·····
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00	
Stores	9712	\$0.00	\$0.00	\$0.00	
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	
Other Prepay	9719	\$0.00	\$0.00	\$0.00	
General Reserve	9730	\$0.00	\$0.00	\$0.00	
Legally Restricted Balance	9740 - 9759	\$609,929.55	\$292,905.50	\$253,627.61	
Economic Uncertainties Percentage-Required		3%	3%	3%	
Designated for Economic Uncertainties	9770	\$4,297,748.88	\$3,264,062.50	\$1,411,384.97	
Designated for the Unrealized Gains of	9775	\$0.00	\$0.00	\$0.00	
Investments and Cash in County Treasury				, , , , ,	
Other Designated	9780	\$0.00	\$0.00	\$0.00	
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	
Reserve as % of expenditures	9790	12.3%	9.6%	4.0%	

Projection: 10-11 2nd Interim

## General Fund/County School Service Fund Unrestricted Resources Only

Davonuse	Expenditures.	and Change	e in the Eu	nd Balance
kevenues.	Expenditures.	. and Change	s in the Fu	nu balance

	Revenues, Expenditures, and Changes in the Fund Balance							
.,	01110	Base Year	Year 1	Year 2				
Name	Object Code	2010 - 11	2011 - 12	2012 - 13				
Revenues	0000	040.074.000.05	040,047,764,40	040,422,007,07				
Revenue Limit Sources	8010 - 8099	\$19,071,303.65	\$19,017,761.16	\$19,432,687.67				
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00				
Other State Revenues	8300 - 8599	\$2,892,739.00	\$2,893,090.60	\$2,925,237.62				
Other Local Revenues	8600 - 8799	\$366,572.00	\$367,522.00	\$368,585.95				
Total Revenues		\$22,330,614.65	\$22,278,373.76	\$22,726,511.24				
Expenditures	4000 4000	36 00 775 834 00	\$10,128,801.12	\$10,331,377.14				
Certificated Salaries	1000 - 1999	\$9,775,824.63						
Classified Salaries Employee Benefits	2000 - 2999 3000 - 3999	\$1,887,390.87 \$4,387,033.35	\$1,915,701.73 \$4,846,061.07	\$1,944,437.25 \$5,346,863.29				
	4000 - 4999							
Books and Supplies Services and Other Operating		\$1,166,566.00	\$862,151.40 \$1,820,256.98	\$873,986.55 \$1,863,217.24				
	5000 - 5999 6000 - 6900	\$1,887,499.00						
Capital Outlay		\$0.00	\$0.00	\$0.00				
Other Outgo	7000 - 7299 7300 - 7399	\$0.00	\$0.00	\$0.00				
Direct Support/Indirect Cost		(\$466,185.00)	(\$466,185.00)	(\$466,185.00)				
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00				
Total Expenditures		\$18,638,128.85	\$19,106,787.30	\$19,893,696.47				
Excess (Deficiency) of Revenues Over		\$3,692,485.80	\$3,171,586.46	\$2,832,814.77				
Other Financing Sources (Uses)	0000 0000	#70F 000 00	4462.662.66	######################################				
Interfund Transfers In	8900 - 8929	\$765,008.00	\$168,000.00	\$175,000.00				
Interfund Transfers Out	7600 - 7629	\$626,086.00	\$0.00	\$0.00				
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00				
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00				
Contributions	8980 - 8999	(\$3,325,342.92)	(\$4,373,272.84)	(\$4,860,492.30)				
Total Other Financing Sources\Uses		(\$3,186,420.92)	(\$4,205,272.84)	(\$4,685,492.30)				
Net Increase (Decrease) in Fund Balance		\$506,064.88	(\$1,033,686.38)	(\$1,852,677.53)				
Fund Balance	0704	22.242.224.22	04.000.740.00	\$2,700,000 FO				
Beginning Fund Balance	9791	\$3,816,684.00	\$4,322,748.88	\$3,289,062.50				
Audit Adjustments	9793	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00				
Other Restatements	9795							
Adjusted Beginning Fund Balance	<u> </u>	\$3,816,684.00	\$4,322,748.88	\$3,289,062.50				
Ending Fund Balance		\$4,322,748.88	\$3,289,062.50	\$1,436,384.97				
Components of Ending Fund Balance		#0.00	40.00	00.00				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00				
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00				
Stores	9712	\$0.00	\$0.00	\$0.00				
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00				
Other Prepay	9719	\$0.00	\$0.00	\$0.00				
General Reserve	9730	\$0.00	\$0.00	\$0.00				
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00				
Economic Uncertainties Percentage-Required		3%	3%	3%				
Designated for Economic Uncertainties	9770	\$4,297,748.88	\$3,264,062.50	\$1,411,384.97				
Designated for the Unrealized Gains of	9775	\$0.00	\$0.00	\$0.00				
Investments and Cash in County Treasury								
	<del> </del>							
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## Projection: 10-11 2nd Interim

## General Fund/County School Service Fund Restricted Resources Only

Revenues, Expenditures, and Changes in the Fund Balance

	Neveriues,	Expenditures, and Change		
Al	01-14-01	Base Year	Year 1	Year 2
Name	Object Code	2010 - 11	2011 - 12	2012 - 13
Revenues	2010 2000	2554.470.00		
Revenue Limit Sources	8010 - 8099	\$554,470.00	\$554,470.00	\$554,470.00
Federal Revenues	8100 - 8299	\$7,677,492.00	\$5,154,521.00	\$5,154,521.00
Other State Revenues	8300 - 8599	\$13,753,520.00	\$13,753,564.29	\$14,013,864.15
Other Local Revenues	8600 - 8799	\$6,457,708.00	\$5,901,224.00	\$5,957,223.45
Total Revenues		\$28,443,190.00	\$25,363,779.29	\$25,680,078.60
Expenditures				
Certificated Salaries	1000 - 1999	\$7,419,336.43	\$7,380,276.45	\$7,524,985.99
Classified Salaries	2000 - 2999	\$2,002,113.27 <sub>1</sub>	\$1,932,367.34	\$1,961 <u>,2</u> 71.55
Employee Benefits	3000 - 3999	\$3,330,745.67	\$3,566,142.24	\$3,896,794.44
Books and Supplies	4000 - 4999	\$675,884.00	\$159,105.51	\$157,920.38
Services and Other Operating	5000 - 5999	\$1,839,671.00	\$1,485,435.64	\$1,508,123.43
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$16,438,564.00	\$15,207,982.00	\$15,207,982.00
Direct Support/Indirect Cost	7300 - 7399	\$346,265.00	\$322,767.00	\$322 <u>,7</u> 71.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$32,132,579.37	\$30,054,076.18	\$30,579,848.79
Excess (Deficiency) of Revenues Over		(\$3,689,389.37)	(\$4,690,296.89)	(\$4,899,770.19)
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$3,325,342.92	\$4,373,272.84	\$4,860,492.30
Total Other Financing Sources\Uses		\$3,325,342.92	\$4,373,272.84	\$4,860,492.30
Net Increase (Decrease) in Fund Balance		(\$364,046.45)	(\$317,024.05)	(\$39,277.89)
Fund Balance				
Beginning Fund Balance	9791	\$973,976.00	\$609,929.55	\$292,905.50
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$973,976.00	\$609,929.55	\$292,905.50
Ending Fund Balance		\$609,929.55	\$292,905.50	\$253,627.61
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0,00	\$0.00
Legally Restricted Balance	9740 - 9759	\$609,929.55	\$292,905.50	\$253,627.61
Designated for Economic Uncertainties	9770	\$0.00	\$0.00	\$0.00
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Projection: 10-11 2nd Interim

		Revenue Limit	····	
	Base Year	Year 1	Year 2	 
Description	2010 - 11	2011 - 12	2012 - 13	
Base Revenue Limit Per ADA				
1.a. State Avg Base RL Per ADA (Prior Yr)	\$6,411.00	\$6,386.00	\$6,493.00	 
1.b. Base RL per ADA (Prior Yr)	\$6,387.35	\$6,362,35	\$6,469.35	
2. Inflation Increase	(\$25)	\$107	\$117	
3. All Other Adjustments	\$0.00	\$0.00	\$0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA	\$6,362.35	\$6,469.35	\$6,586.35	
Revenue Limit Subject To Deficit	40,000.00	40,,0000	77,77	
5. Total Base Revenue Limit				
5.a. Base Revenue Limit Per ADA (Line 4)	\$6,362,35	\$6,469.35	\$6,586.35	
5.b. Prior Year P2 ADA	3,667,01	3,695.04	3,698,12	
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00	 
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,667.01	3,695.04	3,698,12	
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,695.04	3,698.12	3,710,79	
5.d. ADA Used for Revenue Limit	3,695.04	3,698.12	3,710.79	 
5.d.i. Current Yr. Charter Schl. ADA	0.00	0.00	0,00	 
5.d.ii. Deduct: Necessary Small Schools ADA	0.00	0.00	0.00	
5.d.jii, COE CommSchs/SpEd	0.00	0.00	0.00	
5.e, ADA used for Revenue Limit	3,695.04	3,698.12	3,710.79	 
5.f. Total Base Revenue Limit	\$23,509,137.74	\$23,924,432.62	\$24,440,561.72	 <u> </u>
6. Allowance for Necessary Small Schools	\$0.00	\$0.00	\$0.00	 
7. Gain or Loss from Interdistrict Attendance Agreements	\$0.00	\$0.00	\$0.00	 
	\$0.00		\$0.00	 1
8. Meals for Needy Pupils	\$0.00	\$0.00	\$0.00	
Special Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00	
10. One-time Equalization Adjustments	\$0.00	\$0.00	\$0.00	
11. Miscellaneous Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00	
12. Less:All Charter District Revenue Limit Adjustments	\$0.00	\$0.00	\$0.00	
13. Beginning Teacher Salary Incentive Funding	\$41,400.00	\$41,400.00	\$41,400.00	 
l sognimity reacted calculy moonare realisms	(17,120.00)	\$11,100,00	0.1,100.00	
14. Less: Class Size Penalties Adjustment	\$0.00	\$0.00	\$0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT	\$23,550,537.74	\$23,965,832.62	\$24,481,961.72	
Deficit Calculation	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
16. Revenue Limit Deficit: K-12 (SSC)	17.96300%	19.60800%	19.60800%	
16.a. Loss to Deficit	\$4,230,383.09	\$4,699,220.46	\$4,800,423.05	
17. SubTotal, After Deficit	\$19,320,154.65	\$19,266,612.16	\$19,681,538.67	
Other Revenue Limit Items Net of Any Deficit				
18. Unemployment Insurance Revenue	\$169,381.00	\$169,381.00	\$169,381.00	
19. Less: Longer Day/Year Penalty	\$0.00	\$0.00	\$0.00	
20. Less: Excess ROC/P Reserves Adjustment	\$0.00	\$0.00	\$0.00	
21. Less: PERS Reduction	\$95,326.00	\$114,017.52	\$136,374.08	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	\$0.00	\$0.00	\$0.00	
23. TOTAL, OTHER REVENUE LIMIT ITEMS	\$74,055.00	\$55,363.48	\$33,006.92	
24. TOTAL REVENUE LIMIT	\$19,394,209.65	\$19,321,975.64	\$19,714,545.59	
Revenue Limit Local Sources				
25. Property Taxes	\$6,038,950.00	\$6,038,950.00	\$6,038,950.00	
26. Miscellaneous Funds	\$0.00	\$0.00	\$0.00	
27. Property Taxes Transfers	\$0.00	\$0.00	\$0.00	
28. Community Redevelopment Funds	\$0.00	\$0.00	\$0.00	
29, Less; Charter Schools In-lieu Taxes	\$0.00	\$0.00	\$0.00	

		Revenue Limit			
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	\$6,038,950.00		\$6,038,950.00		
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	\$6,038,950.00	\$6,038,950.00	\$6,036,950.00		
31. Charter School General Purpose Block Grant Offset	\$0.00	\$0.00	\$0.00		
(Unified Districts Only)	,			1	
32. STATE AID PORTION OF REVENUE LIMIT	\$13,355,259.65	\$13,283,025.64	\$13,675,595.59		
Basic Aid Status					
33. Funding Model Used: ("Basic Aid" or "Revenue Limit")	RevLim	RevLim	RevLim		
34. Educational Revenue Augmentation Fund Allocation (ERAF)	\$0.00	\$0.00	\$0.00		
35. Total Basic Aid Funding Received	N/A ···	N/A	N/A		
Other Revenue Limit Adjustments					
36. One-Time RL Reduction ABx4	\$0.00	\$0.00	\$0.00		
37. Adjusted State Aid Portion of RL (2009-10 Only)	\$13,355,259.65	\$13,283,025.64	\$13,675,595.59		
Other Items					
38. Less: County Office Funds Transfer	\$0,00	\$0.00	\$0.00		
39. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	\$0.00				
Co. Sasios da Citolog (Coast Crastou Volstital) i apii rianisto	40.00	ψ3.55	40.00		
40. Basic Aid Supplement Charter School Adjustments	. \$0.00	\$0.00	\$0.00		
41. All Other Adjustments	\$0.00	\$0.00	\$0.00		
42. TOTAL, OTHER ITEMS	\$0.00	\$0.00	\$0.00		
43. TOTAL STATE AID PORTION OF REVENUE LIMIT	\$13,355,259.65	\$13,283,025.64	\$13,675,595.59		
44. Less: Revenue Limit State Apportionment Receipts	\$0.00	\$0.00	\$0.00		
144. Less. Revenue Limit State Apportionment Receipts	\$0.00	φυ.υυ	\$0.00	1	
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	\$13,355,259.65	\$13,283,025.64	\$13,675,595.59	***************************************	
Reconciliation to SACS Form 01					
46. Total State Aid Portion of Revenue Limit (Line 43)	\$13,355,259.65	\$13,283,025.64	\$13,675,595.59		
47. Total, Revenue Limit - Local Sources	\$6,038,950.00				
48. Total Combined Revenue Limit	\$19,394,209.65	\$19,321,975.64	\$19,714,545.59		
Revenue Limit Transfers					
49. Total Restricted Revenue Limit Sources	\$418,232.00	\$418,232.00	\$418,232.00		
Reconciliation of Total Revenue Limit Sources					
50. Revenue Limit State Aid - Prior Year	\$0.00				
51. PERS Revenue Limit Reduction (Line 21)	\$95,326.00				
52. Total Unrestricted Revenue Limit Sources	\$19,071,303.65	\$19,017,761.16	\$19,432,687.67		
OTHER NON REVENUE LIMIT ITEMS (Should be recorded in					
53. Core Academic Program	\$0.00				
54, California High School Exit Exam	\$0.00				
55. Pupil Promotion and Retention, and Low STAR Score Program	\$0.00	\$0.00	\$0.00		
56. Apprenticeship Funding	\$0.00	\$0.00	\$0.00		
57. Community Day School Additional Funding	\$0.00				
		<u></u>			

## Enrollment, P2ADA Enrollment Factors

	Historical 5	Historical 4	Historical 3	Historical 2	Historical 1	Base Year 2010		<del></del>		
Enrollment	2005 - 06	2006 - 07	2007 - 08	2008 - 09	2009 - 10	- 11	Year 1	2011 - 12	Year 2	2012 - 13
K	233	228	240	268	289	277		280		280
1	251	260	266	246	281	310		280		282
2	248	260	260	264	247	- 290		310		283
3	241	263	271	259	268	249		293		312
4	240	248	268	277	273	275		250		295
5	235	261	263	254	286	285		277		252
Subtotal (K - 5)	1,448	1,520	1,568 ميم	1,568	1,644	1,686		1,690		1,704
6	287	253	``` 301	298	277	297		299		299
7	297	298	307	313	294	295		300		302
8	320	310	314	315	308	308		300		303
Subtotal (6 - 8)	904	861	922	926	879	900		899		904
9	317	330	320	345	342	298		315	<u>.</u>	312
10	340	316	331	321	339			297		315
11	283	334	328	338	302	326		330		300
12	306	286	341	334	333	301		320		330
Subtotal (9 - 12)	1,246	1,266	1,320	1,338	1,316			1,262	.—	1,257
Ungraded Elementary	0	0	0	0	.0	0		0		0
Ungraded Secondary	0	0	0	0	0	0		0		0
Subtotal Excluding Charter Schools	3,598	3,647	3,810	3,832	3,839	3,849		3,851		3,865
Charter Schools (to calculate in-lieu	0	0	0	0	0	0		0		0
property taxes)										
Total	3,598	3,647	3,810	3,832	3,839	3,849		3,851		3,865
	Historical 5	Historical 4	Historical 3	Historical 2	Historical 1	Base Year 2010				
P2ADA	2005 - 06	2006 - 07	2007 - 08	2008 - 09	2009 - 10	- 11	Year 1 2	2011 - 12	Year 2	2012 - 13
Excluding Charter Schools	3,476.39	3,506.96	3,665.22	3,701.14	3,667.01	3,695.04		3,698.12		3,710.79
Charter Schools (to calculate in-lieu	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00
property taxes)										
COE CommSchs/SpEd	0.00	0.00	0.00	0.00	0.00			0.00		0.00
Total	3,476.39	3,506.96	3,665.22	3,701.14	3,667.01	3,695.04		3,698.12		3,710.79
	Historical 5	Historical 4	Historical 3	Historical 2	Historical 1	Base Year 2010				
Enrollment Factors	2005 - 06	2006 - 07	2007 - 08	2008 - 09	2009 - 10	- 11	Year 1	2011 - 12	Year 2	2012 - 13
Excluding Charter Schools	0.9662	0.9616	0.9620	0.9659	0.9552	0.9600		0.9603		0.9601
Charter Schools (to calculate in-lieu	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		0.0000		0.0000
property taxes)										

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## 2010-11 2nd Interim Financial Report

**Budget Revision Summary** 

## Unrestricted

	Unrestricted			
	Α	В	С	C-B
	Adopted Budget	1st Interim	2nd Interim	Difference
	1-Jul	31-Oct	31-Jan	
REVENUES	17,327,390	18,661,094	19,770,281	1,109,187
EXPENDITURES	17,486,098	18,950,588	19,264,215	313,627
Net Increase (Decrease)	(158,708)	(289,494)	506,066	795,560
FUND BALANCE		, , ,		
1) Beginning Fund Balance	2,991,476	3,816,684	3,816,684	
2) Ending Fund Balance	2,832,768	3,527,190	4,322,750	
	Restricted			
	Α	В	C	C-B
	Adopted Budget	1st Interim	2nd Interim	Difference
	1-Jul	31-Oct	31-Jan	
REVENUES	28,722,339	32,104,285	31,768,532	(335,753)
EXPENDITURES	29,285,240	32,433,361	32,132,578	(300,783)
Net Increase (Decrease)	(562,901)	(329,076)	(364,046)	(34,970)
FUND BALANCE				
1) Beginning Fund Balance	562,901	973,976	973,976	
2) Ending Fund Balance	0	644,900	609,930	
	Unrestricted & Restricted			
	A	В	С	С-В
	Adopted Budget	1st Interim	2nd Interim	Difference
	1-Jul	31-Oct	31-Jan	
REVENUES	46,049,729	50,765,379	51,538,813	773,434
EXPENDITURES	46,771,338	51,383,949	51,396,793	12,844
Net Increase (Decrease)	(721,609)	(618,570)	142,020	760,590
FUND BALANCE				
1) Beginning Fund Balance	3,554,377	4,790,660	4,790,660	
2) Ending Fund Balance	2,832,768	4,172,090	4,932,680	760,590

Budget Revisions 2nd	Interim 2010-11				٠
Unrestricted					
Fund 010 - General Fu	und				
Starting Balance		Adopted	1st Interim	2nd Interim	Difference
		1-Jul-10	31-Oct-10	31-Jan-11	
9700	FUND BAL	2,991,476	3,816,684	3,816,684	
Revenue					•
8000	Revenue	17,915,783	18,962,330	19,071,304	108,974.00 Rev Lim recalc at P1 for inc attendance
8400	STATE REV	840,000	840,000	840,000	.00
8500	STATE REV	1,914,147	1,919,648	2,052,739	133,091.00 Final 09-10 Lottery;SBX34 apportionment
8600	LOCAL REV	311,361	377,256	366,572	10,684.00- ATA salary deferred to 11-12
8900	OTHER SRCE	3,653,901-	3,438,140-	2,560,334-	877,806.00 ACC repayment; SpEd ARRA
Total for Revenue acc	ounts	17,327,390	18,661,094	19,770,281	1,109,187.00
Expense	<b>=</b>				
1100	TCHR SAL	7,644,166	8,619,516	8,604,635	14,880.86- Unfilled positions
1200	P SUPP SAL	579,230	1		1.34-
1300	CRT ADMN SAL	1,217,488	1,192,543	1,171,190	21,353.03- Adult Ed principal % to AE;ATA deferral
2100	CE OTHER SAL	34,129	14,807	15,957	1,149.72
2200	CLASS SUP SAL	555,126	605,473	624,469	18,996.32 Substitutes-Custodial
2300	CLASS ADMN SA	267,810	326,775	327,975	1,199.70
2400	CLERICAL SAL	847,986	879,270	881,466	2,196.09
2900	CLASS OTHER	38,526	37,526	37,524	1.96-
3000	EMP BENS	4,331,074	4,257,241	4,387,033	129,792.35 Related to salaries/Retiree benefits
4100	TEXTBOOKS	210,955	283,515	284,715	1,200.00
4300	MATS&SUPPS	667,621	697,891	712,651	14,760.00 Lottery -supplies
4400	EQUIP	007,021	155,500	169,200	13,700.00 Lottery -supplies
5200	TRAV/CONF	19,500	30,800	29,800	1,000.00-
5300	DUES/MEMBRSH	9,500	12,500	12,500	.00
5400		· ·		·	.00
	OPERATIONS	145,000	145,000	145,000	.00
5500	RNTS/REPAIRS	607,700	608,500	608,500	
5600	OTHR OPERATIN	209,250	198,927	215,602	16,675.00 Tech - Strategic Plan
5800	COMMUNICATIO	478,380	724,095	763,647	39,552.00 Tech - Strategic Plan
5900	OTHER OUTGO	71,100	103,900	112,450	8,550.00 Telephone services
7100	DIR SUPPT	20,000	20,000	466 105	20,000.00- No reg ed students enrolled
7300	DIR SUPPT	468,443-	463,151-	466,185-	3,034.00-
7600	IFTS OUT		500,000	626,086	126,086.00 Adult Ed program defict; Food Svcs cash flow
Total for Expense acc	ounts —	17,486,098	18,950,629	19,264,215	313,585.99
Ending Balance					
9700	FUND BAL	2,832,768	3,527,191	4,322,750	795,559.01
Total for Org 012 and		_, <i>_</i> ,	-,,	,,==,,==	,
Starting Balance		2,991,476	3,816,684	3,816,684	
Revenue		17,327,390	18,661,094	19,770,281	1,109,187.00
Expense		17,486,098	18,950,629	19,264,215	313,585.99
Ending Balance		2,832,768	3,527,149	4,322,750	795,601.01
Selection	Grouped by Object, Ge				
Coloni	Orompou by Object, Ge	notated for Damie Ha	and (Latorataly, Pol	. V.Z - moany Omnioc	a control regarde

Budget Revisions 2nd Interim 2010-11 Fund 010 - General Fund

	Jeneral Pullu				
Restricted		Adopted Budget	1st Interim	2nd Interim	Difference
		1-Jul-10	31-Oct-10	31-Jan-11	
Beginning F	und I FUND BAL	562,900	973,976	973,976	
Revenue					
8000	Revenue	553,725	554,470	554,470	.00
8100	FED REV	662,543	1,098,633	1,098,633	.00
8200	FED REV	4,481,438	6,564,924	6,578,859	13,935.00 Final Consolidated App apportionment
8300	STATE REV	13,425,396	13,459,205	13,469,576	10,371.00 ELAP consolidated with EIA
8500	STATE REV	291,735	297,192	283,944	13,248.00- ELAP consolidated with EIA
8600	LOCAL REV	5,567,029	<u>-</u> 6,411,721	6,457,708	45,987.00 Site Donations
8700	LOCAL REV	86,572	• •		.00
8900	OTHER SRCE	3,653,901	3,718,140	3,325,342	392,798.00- Reduced SpEd contribution due to salaries
					shifted to ARRA
Total Revent	ue	28,722,339	32,104,285	31,768,532	335,753.00-
Expense					<del></del>
1100	TCHR SAL	5,669,041	5,673,036	5,444,236	228,799.96- Teacher salaries to Unrestricted
1200	P SUPP SAL	593,648	861,776	1,112,163	250,386.72 Pupil support salaries- Parcel Tax
1300	CRT ADMN SAL	570,896	610,105	609,478	626.62-
1900	CE OTHER SAL	207,465	256,459	253,459	2,999.94-
2100	IA SAL	1,324,621	1,339,743	1,343,817	4,073.73 ELL Para-educator hours
2200	CLASS SUP SAL	380,828	400,033	401,906	1,873.00
2300	CLASS ADMN SAL	45,596	99,624	99,624	.00
2400	CLERICAL SAL	123,542	155,759	156,169	409.54
2900	OTHER CLASS SAL	42,226	78,215	80,598	2,383.00
3000	EMP BENS	3,282,178	3,260,616	3,330,745	70,128.76 Related to salaries
4100	TEXTBOOKS		4	200	200.00
4300	MATS&SUPPS	221,125	944,097	562,710	381,387.00- ARRA dollars moved to fund salaries
4400	EQUIP	18,217	103,884	112,974	9,090.00 Site funds
5200	TRAV/CONF	45,412	331,593	336,287	4,694.00 Site Professional Development
5300	DUES/MEMBRSHP	2,575	2,575	2,575	.00
5500	OPERATIONS	2,000	4,000	4,000	.00
5600	RNTS/REPAIRS	93,241	288,530	286,135	2,395.00-
5800	OTHR OPERATING	1,148,667	1,225,551	1,201,224	24,327.00- Special Education contracts
5900	COMMUNICATIONS	9,450	9,450	9,450	.00
7200	OTHER OUTGO	15,171,393	16,438,564	16,438,564	.00
7300	DIR SUPPT	<u>33</u> 3,119	349,751	346,265	3,486.00-
Total for Exp	pense accounts	29,285,240	32,433,361	32,132,578	300,782.76-
Ending Balar	nce				
9700	FUND BAL	0	644,900	609,930	34,973.24-
Starting Bala	ance	562,900	973,976	973,976	
Revenue Ex <b>pe</b> nse		28,722,339	32,104,285	31,768,532	
Ex <b>pe</b> nse		29,285,240	32,433,361	32,132,578	
Ending Bala	nce	0	644,900	609,930	
i					

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## 2010-11 1st Interim Projected Cashflow Worksheet

District Name: ALBANY UNII	FIED									
	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Actuals through Month of:				2 (2 (2 HOWEVE) 2 (2 )	\$25, W. 1894	12 12 15 15 16 16 16 17		ordination wh	<b>医基础内部</b> 对于	<b>网络</b> 参约
Beginning Cash	9110	4,608,561	4,777,123	3,883,534	3,736,467	2,066,219	1,590,369	8,112,075	7,142,291	3,712,880
Receipts	14 (19 (19 (19 (19 (19 (19 (19 (19 (19 (19		5 p. 6 5 5 6 5 1 1 2 2 5							
Revenue Limit Sources									<b>经</b> 有分类的	
Property Taxes	8020-8079	8,627	280,459	187,138	3,661	5,116	1,790,187	1,342,742	241,558	120,779
Principal Apportionment	8010-8019	0	897,688	948,886	709,864	1,210,944	2,322,732	1,310,100	133,553	0
Miscellaneous Funds	8080-8099	5,347	6,564	10,243	10,337	13,569	8,781	68,009	8,741	9,048
Federal Revenue	8100-8299	0	84,749	1,653,211	39,025	0	84,018	69,123	1,058,600	995,514
Other State Revenue	8300-8599	0	26,094	6,867	2,611,419	1,851,560	3,011,422	1,485,733	1,067,864	1,143,334
Other Local Revenue	8600-8799	14,075	348,771	132,407	(2,180)	194,803	2,802,523	6,664	57,681	16,480
Interfund Transfers In	8910-8929	0	0	0	0	280,000	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	TRANS	0	0	0	0	0	0	0	0	0
Total Receipts		28,050	1,644,326	2,938,752	3,372,125	3,555,992	10,019,662	4,282,371	2,567,996	2,285,155
Disbursements		101,2102, 90 x 1947		Langer energy	Total State of State	erine in the results of		2. 小道点966		Alberta (vol.)
Certificated Salaries	1000-1999	95,419	220,524	1,636,013	1,606,930	1,907,405	12,830	3,299,017	1,687,095	1,677,242
Classified Salaries	2000-2999	149,753	204,983	341,699	340,529	497,906	347,778	334,621	359,361	347,141
Employee Benefits	3000-3999	118,972	156,884	693,713	696,706	761,245	208,081	1,257,912	762,961	767,960
Books & Supplies	4000-4999	33,730	29,312	144,226	229,757	176,311	104,851	27,482	178,581	175,764
Services	5000-5999	78,394	26,095	269,182	276,877	297,918	268,879	217,515	361,259	355,560
Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	0	0	623,870	2,155,579	1,000,071	2,000,142	1,101,025	1,562,657	1,438,735
Interfund Transfers Out	7600-7629	0	500,000	0	0	100,000	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0
Other Disbursements/Non-Exp.										
Total Disbursements		476,268	1,137,798	3,708,703	5,306,380	4,740,857	2,942,561	6,237,573	4,911,913	4,762,401
Prior Year Transactions	Prior Yr Amounts					**************************************		1004-70-57-45-58-4	MARKESET	ARTOR BOOK
Accounts Receivable-9200	(Control of the Control of the Contr	3,264,060	2,325,203	1,257,073	1,278,689	32,255	9,003	(10,150)	335,409	0
Due From Grantor Govts9290		3,201,000			-,,		7,111	1		
Due From Other Funds-9310										
Prepaid Expense-9330										
Accounts Payable-9500		2,647,279	3,725,320	634,188	1,014,682	(676,760)	564,397	(995,568)	1,420,902	0
Due To Grantor Govts9590	<del> </del>	2,017,277	0,125,520	03.,200	3,51 ,502	(0.0,00)		(551,500)	2,123,202	
Due to Other Funds-9610										
Due to Other Agencies-9620										
Current Loans/TRANs-9640	<del>                                     </del>			-						<del></del> ·
Deferred Revenue-9650										
Total Pr. Yr. Transactions	_	616,780	(1,400,118)	622,884	264,007	709,015	(555,395)	985,417	(1,085,493)	0
Net Increase/Decrease	No. Contract to						<u> </u>			······································
(B-C+D)		168,562	(893.590)	(147,067)	(1,670,247)	(475.850)	6,521,706	(969,785)	(3,429,411)	(2,477,246)
	一个是对2000年中的第二人	4,777,123	3,883,534	3,736,467	2,066,219	1,590,369	8,112,075	7,142,291	3,712,880	1,235,634
Ending Cash plus Accruals	2000 A 22 F			Percolay (					211272	

## 2010-11 1st Interim Projected Cashflow Worksheet

District Name: ALBANY UNIF	TED						
	Object	Apr	May	June	Sub-total	Accruals	Total
Actuals through Month of:	October						
Beginning Cash	9110	1,235,634	3,749,226	1,384,793	4,608,561		
Receipts					- 10 The		
Revenue Limit Sources	plantage and season						
Property Taxes	8020-8079	1,509,738	241,558	307,389	6,038,950	0	6,038,950
Principal Apportionment	8010-8019	1,816,315	253,750	0	9,603,832	3,751,428	13,355,260
Miscellaneous Funds	8080-8099	9,895	42,347	38,684	231,564	0	231,564
Federal Revenue	8100-8299	70,122	544,015	1,428,441	6,026,817	1,650,675	7,677,492
Other State Revenue	8300-8599	1,067,864	1,009,059	1,211,945	14,493,161	2,153,098	16,646,259
Other Local Revenue	8600-8799	2,818,096	98,881	336,078	6,824,280	0	6,824,280
Interfund Transfers In	8910-8929	0	0	485,008	765,008	0	765,008
All Other Financing Sources	8930-8979	0	0	0	0	0	0
Other Receipts/Non-Revenue	TRANS	0	0	0	0	0	0
Total Receipts		7,292,029	2,189,610	3,807,545	43,983,612	7,555,202	51,538,814
Disbursements		en de la companya de					alije proces
Certificated Salaries	1000-1999	1,663,409	1,689,605	1,699,672	17,195,161		17,195,161
Classified Salaries	2000-2999	346,705	312,622	386,406	3,969,504		3,969,504
Employee Benefits	3000-3999	758,944	762,865	771,533	7,717,778		7,717,778
Books & Supplies	4000-4999	227,460	218,422	296,554	1,842,450		1,842,450
Services	5000-5999	460,139	441,854	673,498	3,727,170		3,727,170
Capital Outlay	6000-6599	0	0	0	0		0
Other Outgo	7000-7499	1,321,781	1,128,675	1,193,568	13,526,102	2,912,462	16,438,564
Interfund Transfers Out	7600-7629	0	0	26,086	626,086		626,086
All Other Financing Uses	7630-7699	0	0	0	0		0
Other Disbursements/Non-Exp.					0		0
Total Disbursements		4,778,437	4,554,043	5,047,317	48,604,251	2,912,462	51,516,713
Prior Year Transactions	Prior Yr Amounts	Section 4.50	in the same	<b>全面:各數值</b> :		AND THE REST	
Accounts Receivable-9200		0	0	0	8,491,541		8,491,541
Due From Grantor Govts9290					0		0
Due From Other Funds-9310					0		0
Prepaid Expense-9330		"			0		0
Accounts Payable-9500		0	0	0	8,334,443		8,334,443
Due To Grantor Govts9590					0		0
Due to Other Funds-9610					0		0
Due to Other Agencies-9620					0		0
Current Loans/TRANs-9640					0		0
Deferred Revenue-9650					0		0
Total Pr. Yr. Transactions	-	0	0	0	157,098	0	157,098
Net Increase/Decrease	PERMIT JAN						
(B-C+D)		2,513,592	(2,364.433)	(1,239,772)	(4,463,541)	4,642,739	179,198
Ending Cash (A+E)		3,749,226	1,384,793	145,021	145,021	ALEGE PROPERTY.	
Ending Cash plus Accruals	经收益 法国		建设金属等 译法	<b>学是是</b> 原理的			4,787,760

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#### ALL OTHER FUNDS

### ADULT EDUCATION FUND

**FUND 110** 

#### PURPOSE:

The Adult Education Fund is used to account separately for federal, state and local income for adult education programs. Expenditures in this fund may only be expended for adult education purposes. This program is currently not self-supporting required a transfer of unrestricted district funds to continue to operate. Staff is examining either reducing the program offerings, increasing fees, or a combination of both.

#### CHILD DEVELOPMENT FUND

**FUND 120** 

#### PURPOSE:

The Child Development Fund is used to account for separately for federal, state, and local revenues to operate child development programs. All moneys received by an LEA for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for the expenditures for the operation of child development programs.

Due to the late State budget, funding for this program for the 2010-11 year is reduced and expenditures have been reduced accordingly. The program is being closely monitored and any available funds will be used to repay the General Fund for the \$500,000 temporary subsidy to support the current year programs. Currently, the program is projected to repay \$416,000 of the loan. This number could change, due to fluctuating enrollment.

#### CAFETERIA FUND

**FUND 130** 

#### PURPOSE:

The Cafeteria Fund (Education Code sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch and Breakfast Program. In addition to the government funding, revenue is derived from sales of lunches and interest on deposits. The fund is self-supporting and requires only a transfer to address cash flow. Funds will be repaid at the end of the fiscal year.

### DEFERRED MAINTENANCE FUND

**FUND 140** 

#### PURPOSE:

The Deferred Maintenance Fund was established to receive transfers from other funds up to ½ of 1% of the General Fund budget for facility expenditures. This program was included in the flexibility options and no longer requires a minimum transfer. If reinstated in 2013-14, expenditures must be in accordance with a 5-year Deferred Maintenance Plan submitted to the State Allocation Board. These expenditures are for paving, interior and exterior painting, roofing, plumbing, electrical, floor covering, HVAC or other maintenance items as approved by the State Allocation Board.

#### SPECIAL RESERVE FUND FOR NON-CAPITAL OUTLAY

**FUND 170** 

#### PURPOSE:

This fund was established to support the 5-year Strategic Plan. Funds were transferred in during 2009-10 and will be annually transferred into the General Fund to support Strategic Plan expenditures.

## SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

**FUND 200** 

## PURPOSE:

Pursuant to Education Code Section 42840, this fund may be used to account for amounts the district has earmarked for future cost of postemployment benefits. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (Education Code Section 42842).

### ALL OTHER FUNDS

## **BUILDING FUND**

**FUND 210** 

**PURPOSE:** 

This fund exists primarily to account for proceeds for the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

## CAPITAL FACILITIES FUND

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**FUND 250** 

**PURPOSE:** 

The Capital Facilities Fund is used to account separately for funds received from fees levied on developers or other agencies as a condition of approving a development. These levies are in accordance to the district's Developer Fee Justification Study. Fees are assessed for new residential construction and commercial or industrial developments.

• Funds to solely be used for the construction and re-construction of school facilities.

## ALBANY UNIFIED SCHOOL DISTRICT

## 2010-11 2nd Interim Financial Report -- Other Funds & Interfund Transfers

FUND:	General Education	Adult Education	Child Dev	Cafeteria	Deferred Maint	Special Reserve	Postemploy- ment Benefits	Building Fund	Capital Facilities 250
A. REVENUES	50,773,805	110,200	1,918,936		132,000	1,500			28,500
B. EXPENDITURES	50,770,707	166,220	2,018,808	946,843	371,865			8,840,407	20,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		, , e							
	3,098	-56,020	-99,872	-6,243	-239,865	1,500	3,000	-8,819,907	8,500
D. OTHER FINANCING SOURCES/USES Interfund Transfers In 8910-8928		, in the second							
Adult Education Cafeteria Fund Child Development Special Reserve	75,000 410,008 280,000		500,000	75,000					
Interfund Transfers Out 7610-7629 Adult Education Child Development Special Reserve	-51,086 -500,000		-410,008			-280,000			
Cafeteria Fund	-75,000			-75,000					i de la companya de l
TOTAL OTHER FINANCING SOURCES/USES	138,922	51,086	89,992	0	o	-280,000	0	0	0
E. NET INCREASE (DECREASE) TO FUND BAL	142,020	-4,934	-9,880	-6,243	-239,865	-278,500	3,000	-8,819,907	8,500
F. FUND BALANCE  1) Beginning Balance - July 1  Audit Adjustments	4,790,660	4,934	9,880	40,369	486,460	1,400,000	1,197,361	10,526,165 0	14,598
2) Ending Balance - June 30	4,932,680	0	0	34,126	246,595	1,121,500	1,200,361	1,706,258	23,098
Components of Ending Fund Balance Revolving Fund Cash Stores	25,000	0	0	· · · · · · · · · · · · · · · · · · ·	0		0	0	0
Prepaid Expense Designated for Economic Uncertainties Restricted Funds Other Designations	4,907,680 0 0	0	0 0 0	0 0 34,126	0 246,595	1,121,500	0 0 1,200,361	0 0 1,706,258	23,098
Undesignated Amount 9790  Designated for:	0	0	0	0	0 Facilities	0 Strategic Plan	GASB 45	Facilities Pool	Facilities

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## Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2010-11

01 61127 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interistate-adopted Criteria and Standards. (Pursuant to Education C	
Signed:	Date:
District Superintendent or Designee	·
NOTICE OF INTERIM REVIEW. All action shall be taken on this meeting of the governing board.	s report during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are of the school district. (Pursuant to EC Section 42131)	e hereby filed by the governing board
Meeting Date:	·
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district will meet its financial obligations for the current financial obligations.	· · · ·
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district may not meet its financial obligations for the current.	· · · · · · · · · · · · · · · · · · ·
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district will be unable to meet its financial obligations for subsequent fiscal year.	
Contact person for additional information on the interim rep	port:
Name: Laurie Harden	Telephone: <u>510-558-3751</u>
Title: Assistant Superintendent, Business	E-mail: <u>lharden@ausdk12.org</u>

## 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.

[				Not
CRITE	RIA AND STANDARDS		Met	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	

## Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2010-11

	EMENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?</li> </ul>		х
ļ		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	п/а	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	X	ļ
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	<del> </del>
	Labor Assessment Dividual		X	<del>                                     </del>
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:		
ļ		Certificated? (Section S8A, Line 3)	x	
		Classified? (Section S8B, Line 3)	X	
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	

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
Α7	Independent Financial System	is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

#### 2010-11 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 01I

Description Re	esource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES				}				
1) Revenue Limit Sources	8	010-8099	17,915,783.00	19,071,304.00	11,084,670.69	19,071,304.00	0.00	0.0%
2) Federal Revenue	8	100-8299	0.00	0.00	0.00	0,00	0.00	0.0%
3) Other State Revenue	8	300-8599	2,754,147.00	2,892,739.00	1,264,957.46	2,892,739.00	0.00	0.0%
4) Other Local Revenue	8	600-8799	311,361.00	366,572.00	126,186,97	366,572.00	0.00	0.0%
5) TOTAL, REVENUES			20,981,291.00	22,330,615.00	12,475,815.12	22,330,615.00		
B. EXPENDITURES								
1) Certificated Salaries	1	000-1999	9,440,884.00	9,775,825.00	4,956,601.55	9,775,824.77	0.23	0.0%
2) Classified Salaries	2	000-2999	1,743,577.00	1,887,391.00	1,080,066.24	1,887,390.87	0,13	0.0%
3) Employee Benefits	3	1000-3999	4,331,074.00	4,387,034.00	2,247,506.91	4,387,033.35	0.65	0.0%
4) Books and Supplies	. 4	1000-4999	878,576.00	1,166,566.00	461,137.81	1,166,566.00	0.00	0.0%
5) Services and Other Operating Expenditures	5	5000-5999	1,540,430.00	1,887,499.00	975,517.72	1,887,499.00	0.00	0.0%
6) Capital Outlay	6	5000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	0.00	0,00	0,00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	(468,443.00)	(466,185.00)	0.00	(466,185.00)	0.00	0.0%
9) TOTAL, EXPENDITURES	·		17,486,098.00	18,638,130.00	9,720,830.23	18,638,128.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,495,193.00	3,692,485.00	2,754,984.89	3,692,486.01		
D. OTHER FINANCING SOURCES/USES				,				
1) Interfund Transfers     a) Transfers In	8	3900-8929	0.00	765,008.00	280,000.00	765,008.00	0.00	0.0%
b) Transfers Out	7	7600-7629	0.00	626,086,00	600,000.00	626,086.00	0.00	0.0%
Other Sources/Uses     a) Sources	8	3930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0,00	0.00	0.00	0,0%
3) Contributions	. 8	3980-8999	(3,653,901.00)	(3,325,342,00)	0.00	(3,325,342.00)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USE	S		(3,653,901.00)	(3,186,420.00)	(320,000.00)	(3,186,420,00)		NAME OF

# 2010-11 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	8011	12,035,018.00	13,355,260.00	7,400,214.00	13,355,260.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0,00	0,00	0,00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0,00	0,00	0,00	0.0%
Tax Relief Subventions	0012				-,		0.07
Homeowners' Exemptions	8021	36,175.00	36,975.00	0.00	36,975.00	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	78,00	352,00	113,33	352.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	3,685,953.00	3,704,433.00	2,058,851.83	3,704,433.00	0.00	0.0%
Unsecured Roll Taxes	8042	241,250.00	220,296,00	187,326.58	220,296.00	0.00	0.0%
Prior Years' Taxes	8043	9,005.00	3,473.00	5,293.11	3,473,00	0.00	0.0%
Supplemental Taxes	8044	143,666.00	47,372.00	23,977.97	47,372.00	0.00	0.0%
Education Revenue Augmentation					/		
Fund (ERAF)	8045	2,098,026.00	2,026,049.00	1,342,365,49	2,026,049.00	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	0,00	0.00	0.00	0.00	0.0%
Penalties and Interest from	8048	0.00	0,00	0.00	0,00	0.00	0.0%
Delinquent Taxes 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	0.09
Subtotal, Revenue Limit Sources		18,249,171.00	19,394,210.00	11,018,142.31	19,394,210.00	0.00	0.0%
Revenue Limit Transfers							
Unrestricted Revenue Limit							
Transfer Surject Four	8091	(418,232.00)	(418,232.00)	0.00	(418,232.00)	0.00	0.09
Continuation Education ADA Transfer 2200	8091						
Community Day Schools Transfer 2430	8091			<b>遗传过度</b>			
Special Education ADA Transfer 6500  All Other Revenue Limit	8091	<b>了</b> 多数的一个	是一种。但是被国际的500mm			2. 新沙里·罗克·罗克·罗克·罗克·	to result description
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction Transfer	8092	84,844.00	95,326.00	66,528.38	95,326,00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0,00	0.00	0.00	0.09
Property Taxes Transfers	8097	0,00	00,0	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 FEDERAL REVENUE		17,915,783.00	19,071,304.00	11,084,670.69	19,071,304.00	0.00	0.09
Maintenance and Operations	8110	0.00			0.00	0.00	0.0
Special Education Entitlement	8181	0.00		THE PERSON NAMED IN	<b>建设的,工程设施的基础设施</b>		
Special Education Discretionary Grants	8182	0.00	<b>建筑区域的</b> 社会。	是为1967年1967年	0.00		
Child Nutrition Programs	8220	0.00					0.0
Forest Reserve Funds Flood Control Funds	8260 8270	0.00				0.00	1
Wildlife Reserve Funds	8270 8280	0.00	1				
FEMA	8281	0.00					0.0
Interagency Contracts Between LEAs	8285	0.00					
Pass-Through Revenues from Federal Sources	8287	6.00	<b>《大学》</b>	400		<b>建设的工程程度设置的基础</b>	

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# 01 61127 0000000 Form 01I

#### 2010-11 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Resour	Object ce Codes 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	900		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	8629		0.00	0.00	0.00		
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0,00	0,00	0.00	0.0%
Sale of Publications	8632	0.00	0.00	00,0	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	50,000.00	50,000,00	27,402.32	50,000.00	0.00	0.0%
Interest	8660	50,000.00	25,000.00	8,025,89	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investmen		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	1000	0.00	0.00	0.00		
Transportation Services 7230	, 7240 8677						
Interagency Services All	Other 8677	182,712.00	192,360.00	0.00	192,360.00	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: Mlsc Funds Non-Revenue Limit (50%) Adjustme	nt 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	28,649,00	99,212.00	90,758.76	99,212.00	0.00	0.0%
Tuitlon	8710	0,00	0.00	0.00	0,00	0.00	0,0%
All Other Transfers In	8781-878		0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments							
Special Education SELPA Transfers 4.	500 8791						
From County Offices 6	500 8792						
From JPAs 6	500 8793						
ROC/P Transfers From Districts or Charter Schools	360 8791						
From County Offices	360 8792						
From JPAs e	360 8793		THE RES				Tel 2
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 Ail	Other 8792	0.00	0.00	0,00	0,00	0.00	0.0%
From JPAs All	Other 8793	0.00	0.00	0,00	0,00	0,00	0.0%
All Other Transfers in from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	-	311,361.00	366,572.00	126,186.97	366,572.00	0,00	0.0%
TOTAL, REVENUES		20,981,291.00	22,330,615.00	12,475,815.12	22,330,615.00	0.00	0.0%

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#### 2010-11 Second Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

	Object	Orlginal Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Resource Cor	des Codes	(A)	(B)	(c)	(D)	(E)	(F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0,00	0.00	0,00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0,00	0.0%
Books and Media for New School Libraries							
or Major Expansion of School Libraries	6300	0.00	0,00	0,00	0,00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0,00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition						ļ	
Tuition for Instruction Under Interdistrict							
Attendance Agreements	7110	0.00	0.00	0,00	0.00	0.00	0.0%
State Special Schools	7130	20,000.00	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	7222						
To JPAs 6360	7223						
Other Transfers of Apportionments All Other	7221-7223	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	0,00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost		20,000.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of indirect Costs	7310	(333,119,00)	(346,265.00)	0.00	(346,265.00)	0,00	0.0%
Transfers of Indirect Costs - Interfund	7350	(135,324,00)	(119,920.00)	0.00	(119,920.00)	0,00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	rs	(468,443,00)	(466,185.00)	0.00	(466,185.00)	0.00	0.0%
TOTAL, EXPENDITURES		17,486,098,00	18,638,130.00	9,720,830.23	18,638,128,99	1.01	0,0%

#### 2010-11 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 01I

Description Resc	Obje		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8	099 553,725.00	554,470.00	(22.00)	554,470.00	0,00	0.0%
2) Federal Revenue	8100-8	299 5,143,981.00	7,677,492.00	1,930,126.04	7,677,492.00	0.00	0.0%
3) Other State Revenue	8300-8	599 13,717,131.00	13,753,520.00	7,611,906.82	13,753,520,00	0.00	0.0%
4) Other Local Revenue	8600-8	799 5,653,601.00	6,457,708.00	3,370,371.30	6,457,708.00	0.00	0.0%
5) TOTAL, REVENUES		25,068,438.00	28,443,190.00	12,912,382.16	28,443,190.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1	999 7,041,050.00	7,419,336.00	3,821,537 <u>.71</u>	7,419,336.21	(0.21)	0.0%
2) Classified Salaries	2000-2	999 1,916,813.00	2,082,114.00	1,137,202.44	2,082,113.27	0.73	0.0%
3) Employee Benefits	3000-3	999 3,282,178.00	3,330,744.00	1,646,007.60	3,330,744.76	(0.76)	0.0%
4) Books and Supplies	4000-4	999 239,342.00	675,884.00	284,532.07	675,884,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5	999 1,301,345.00	1,839,671.00	459,342.28	1,839,671.00	0.00	0.0%
6) Capital Outlay	6000-6	999 0,00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-7 7400-7	}	16,438,564.00	6,880,687.00	16,438,564.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 333,119.00	346,265.00	0.00	346,265.00	0,00	0.0%
9) TOTAL, EXPENDITURES	····	29,285,240.00	32,132,578.00	14,229,309.10	32,132,578.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BS		{4,216,802,00	(3,689,388.00)	(1,316,926.94)	(3,689,388.24)		
D. OTHER FINANCING SOURCES/USES			*,				
interfund Transfers     a) Transfers in	8900-8	929 0.00	0.00	0.00	<b>U.00</b>	0.00	0,0%
b) Transfers Out	7600-7	629 0,00	0.00	0.00	00,00	0,00	0.0%
Other Sources/Uses    a) Sources	8930-8	979 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8	999 3,653,901.00	3,325,342.00	0.00	3,325,342.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		3,653,901.00	3,325,342.00	0.00	3,325,342.00		於蘇茲漢

Albany City Unified Alameda County	<b>ॐ</b>		2010-11 Second General Fu Restricted (Resource Expenditures, and Ch	ind
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	8011	6.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Ald	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	74 (25) / 20:00 (		
County & District Taxes Secured Roll Taxes	8041	0.00	0.00	60.00	10.00		
Unsecured Roll Taxes	8042	2000	We to book	0.00	0.00		
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00		
Supplemental Taxes	8044	0.00	30.00	14 14 14 1 10 00 00 10 10 10 10 10 10 10 10 10 1	00:00		
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	- 0.00	10-3-0100		
Supplemental Educational Revenue Augmentation Fund (SERAF)	8046	1 Standard 0.00	5 TO 000	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	# 0.00	0.00	0.00		
Penalties and interest from Definquent Taxes	8048	A XIV 6000	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	n e u	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	10.00 mg/m/s	0.00		
Revenue Limit Transfers							
Unrestricted Revenue Limit	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	418,232.00	418,232.00	0.00	418,232.00	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	4 6 0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes	8096	31 er sa 15 000	0.00				
Property Taxes Transfers	8097	135,493.00	136,238.00	(22,00)	136,238.00	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 FEDERAL REVENUE		553,725.00	554,470.00	(22,00)	554,470.00	0,00	0.0%
Maintenance and Operations	8110	0.00	0,00	0,00	0.00	0.00	0.0%
Special Education Entitlement	8181	601,087.00	1,020,481.00	323,677.77	1,020,481.00	0,00	0.0%
Special Education Discretionary Grants	8182	61,456.00	78,152.00	16,699.17	78,152.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	00,00	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	34 - 14 - 14 - 16 - 16 - 16 - 16 - 16 - 1			ALCONOMIC.
FEMA	8281	0.00	0.00	0.00	0.00	00,0	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	4,132,126.00	5,362,708.00	668,192.00	5,362,708.00	0.00	46-

#### 2010-11 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 011

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dlff (E/B) (F)
Other	8622	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8660	0.00	0.00	0.00	0.00	0.00	0,09
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts Adult Education Fees	8671	0.00	0.00	0.00	0.00		
Non-Resident Students	8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals	8675	0.00	0.00	0.00	. 0.00	0.00	0.0
Transportation Services 7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services All Other	8677	0.00	0.00	0.00	0,00	0.00	0,0
Mitigation/Developer Fees	8681	0.00	0.00	0.00	0,00	0.00	0.0
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
Plus: Misc Funds Non-Revenue Limit (50%)	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources	8697	0,00	0.00	0.00	0.00	0.08	0.0
All Other Local Revenue	8699	150,000,00	542,742.00	228,028,10	542,742.00	0.00	0.0
Tuition	8710	86,572.00	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  \$\frac{\xi}{\cdot}\$, 6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices 6500	8792	0,00	0.00	0.00	0.00	0.00	0.0
From JPAs 6500	8793	0,00	0.00	0.00	0.00	0,00	0.0
ROC/P Transfers 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	0.0
From JPAs All Other	8793	0,00	0,00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others	8793 8799	0.00		0.00	0.00	0.00	0,0
TOTAL, OTHER LOCAL REVENUE	0199	5,653,601,00	0.00 6,457,708.00	3,370,371.30	6,457,708.00	0.00	0.0
TOTAL, REVENUES		25,068,438,00	28,443,190,00	12,912,382.16	28,443,190.00	0.00	0.0

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#### 2010-11 Second Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY		***	<u> </u>	, , , , , , , , , , , , , , , , , , ,				
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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	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0.00	0.0%
- Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0,00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of indirect	t Costs)							
Tuition							ł	i
Tuition for Instruction Under Interdistrict		<b></b>	_					
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0,00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
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	4,140,203.00	5,370,785.00	668,189.00	5,370,785.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0,00	0.0%
To JPAs		7213	0.00	0.00	0,00	0.00	0,00	- 0.0%
Special Education SELPA Transfers of Apportion	nments							
To Districts or Charter Schools	6500	7221	11,028,934.00	11,066,810.00	6,212,498.00	11,066,810.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0,00	0.00	0.09
To JPAs	6500	7223	0.00	0,00	0,00	0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0,00	0.09
To County Offices	. 6360	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	2,256.00	969,00	0.00	969.00	0.00	0.09
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	0,09
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)	. ,500	15,171,393.00	16,438,564.00	6,880,687.00	16,438,564.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT CO			7-11.113		2,232,007,00	,		
Transfers of Indirect Costs		7310	333,119.00	346,265.00	00,0	346,265.00	0.00	0.09
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS	, 550	333,119.00	346,265.00	0.00	346,265.00	0,00	0.09
TOTAL, EXPENDITURES			29,285,240.00	32,132,578.00	14,229,309.10	32,132,578.24	(0.24)	0.09

#### 2010-11 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

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Description Re	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES						-		
1) Revenue Limit Sources	•	8010-8099	18,469,508.00	19,625,774.00	11,084,648.69	19,625,774.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,143,981.00	7,677,492.00	1,930,126.04	7,677,492.00	0,00	0.0%
3) Other State Revenue		8300-8599	16,471,278.00	16,646,259.00	8,876,864.28	16,646,259.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,964,962.00	6,824,280.00	3,496,558.27	6,824,280,00	0,00	0.0%
5) TOTAL, REVENUES			46,049,729.00	50,773,805.00	25,388,197.28	50,773,805,00		
B. EXPENDITURES						Ì		
1) Certificated Salaries		1000-1999	16,481,934.00	17,195,161.00	8,778,139.26	17,195,160,98	0.02	0.0%
2) Classified Salaries		2000-2999	3,660,390.00	3,969,505.00	2,217,268.68	3,969,504.14	0,86	0,0%
3) Employee Benefits		3000-3999	7,613,252.00	7,717,778.00	3,893,514.51	7,717,778,11	(0.11)	0.0%
4) Books and Supplies		4000-4999	1,117,918.00	1,842,450.00	745,669.88	1,842,450.00	0,00	0,0%
5) Services and Other Operating Expenditures		5000-5999	2,841,775.00	3,727,170.00	1,434,860.00	3,727,170.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,191,393.00	16,438,564.00	6,880,687.00	16,438,564.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(135,324.00)	(119,920.00)	0,00	(119,920.00)	0.00	0.09
9) TOTAL, EXPENDITURES			46,771,338.00	50,770,708.00	23,950,139.33	50,770,707.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B)			(721,609.00)	3,097.00	1,438,057.95	3,097.77		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	765,008.00	280,000.00	765,008.00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	626,086.00	600,000,00	626,086.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0,00	0.09
3) Contributions		8980-8999	0.00	0.00	0,00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USE	S		0,00	138,922.00	(320,000.00)	138,922.00	<b>等的思想等等</b>	

#### 2010-11 Second Interim General Fund Summary - Unrestricted/Restricted es. Expenditures, and Changes in Fund Balanc

		Expenditures, and Cl		ce		,	Form U
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES				\ <u>-</u> /	1-1		V 1
Principal Apportionment							
State Aid - Current Year	8011	12,035,018.00	13,355,260.00	7,400,214.00	13,355,260.00	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 Ald - Prior Years	8019	0.00	0.00	0,00	0,00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	8021	36,175,00	36,975.00	0.00	36,975.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8029	78.00	352.00	113.33	352.00	0.00	0.09
County & District Taxes				7,0.00			0.0
Secured Roll Taxes	8041	3,685,953.00	3,704,433.00	2,058,851.83	3,704,433.00	0.00	0.09
Unsecured Roll Taxes	8042	241,250.00	220,296.00	187,326.58	220,296.00	0.00	0.09
Prior Years' Taxes	8043	9,005.00	3,473.00	5,293.11	3,473.00	0,00	0,0%
Supplemental Taxes	8044	143,666.00	47,372.00	23,977.97	47,372.00	0.00	0.09
Education Revenue Augmentation Fund (ERAF)	8045	2,098,026,00	2,026,049.00	1,342,365.49	2,026,049.00	0,00	0.09
Supplemental Educational Revenue Augment			= -== -	1,0 12,000	5,555,555		3,07
Fund (SERAF)	8046	0.00	0.00	0.00	0.00	0,00	0,09
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0,00	0,00	0.0%
Penalties and Interest from	3047	0.00	0.00	0.00	0,00	0,00	0,07
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0,00	0.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00		2.00	0.00	0.00	0.00
Other In-Lieu Taxes	8081	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-Revenue Limit	6062	0.00	0.00	0.00	0.00	0.00	0.09
(50%) Adjustment	8089	0,00	0.00	0.00	0,00	0.00	0.0
Subtotal, Revenue Limit Sources		18,249,171.00	19,394,210.00	11,018,142.31	19,394,210.00	0.00	0.09
		10,240,111.00	10,354,210.00	11,010,142.31	15,554,210,00	0.00	
Revenue Limit Transfers  Unrestricted Revenue Limit				;	İ		
Unrestricted Revenue Limit Transfers - Current Year  0000	8091	(418,232,00)	(418,232.00)	0.00	(418,232.00)	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	0.09
Special Education ADA Transfer 6500	8091	418,232,00	418,232.00	0,00	418,232.00	0.00	0.09
All Other Revenue Limit	2004		0.00		3.00	0.00	0.00
Transfers - Current Year All Other PERS Reduction Transfer	8091	0.00	0.00	0.00	0,00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8092 8096	84,844.00 0.00	95,326.00	66,528.38 0.00	95,326.00 0.00	0.00	0.0
Property Taxes Transfers	8097	135,493,00	136,238.00	(22.00)	136,238.00	0.00	0.09
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, REVENUE LIMIT SOURCES	3333	18,469,508.00	19,625,774.00	11,084,648.69	19,625,774.00	0.00	0.0
FEDERAL REVENUE				100			
Mainta assas and On and the						2.22	0.00
Maintenance and Operations	8110	0,00	0.00	00,00	0.00	0,00	0.09
Special Education Entitlement	8181	601,087.00	1,020,481.00	323,677.77	1,020,481.00	0.00	0.09
Special Education Discretionary Grants  Child Nutrition Programs	8182 8220	61,456,00	78,152. <u>00</u>	16,699.17 0.00	78,152.00 0.00	0.00	0.0
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.09
Flood Control Funds	8270	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	0.0
Pass-Through Revenues from Federal Sources	8287	4,132,126.00	5,362,708.00		i	0.00	0.0

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#### 2010-11 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

escription_	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% 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- Limit Taxes	Revenue	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	50,000.00	50,000.00	27,402.32	50,000.00	0.00	0,0
Interest		8660	50,000.00	25,000.00	8,025.89	25,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0,00	0.0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0,0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0,00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0,0
Interagency Services	All Other	8677	182,712.00	192,360.00	0.00	192,360.00	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 Source	es	8697	0.00	0.00	0.00	0,00	0.00	0.0
All Other Local Revenue		8699	178,649.00	641,954.00	318,786.86	641,954.00	0.00	0.0
Tuition		8710	86,572.00	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	0.00	0.00	0.00	0.00	0,00	0,0
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0,0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers 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	00,0	0.0
From JPAs	Ail Other	8793	. 0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, OTHER LOCAL REVENUE			5,964,962.00	6,824,280.00	3,496,558.27	6,824,280.00	0.00	0.0

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#### 2010-11 Second Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY					1			
Land		6100	0,00	0,00	00,0	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	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of indirect	Costs)				·			
Tuition Tuition for instruction Under Interdistrict		7440	9.00		0.00	0.00	0.00	
Attendance Agreements		7110	0.00	0.00	0,00	0.00	0.00	0.0%
State Special Schools  Tuitlon, Excess Costs, and/or Deficit Payments		7130	20,000.00	0.00	0.00	0.00	0,00	0.0%
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	0.09
Payments to JPAs		7143	0.00	0.00,0	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,140,203.00	5,370,785,00	668,189.00	5,370,785.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221	11,028,934.00	11,066,810.00	6,212,498.00	11,066,810.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0,00	0.00	0.00	0.00	0.00	0.09
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	2,256,00	969,00	0.00	969.00	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	0,09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		15,191,393.00	16,438,564.00	6,880,687.00	16,438,564.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(135,324.00)	(119,920.00)	0.00	(119,920.00)	0,00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IND	RECT COSTS		(135,324.00)	(119,920,00)	0.00	(119,920.00)	0.00	0.09
TOTAL, EXPENDITURES			46,771,338.00	50,770,708.00	23,950,139.33	50,770,707.23	0.77	0.0

#### 2010-11 Second Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Cades	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	20:00	0.00	0.0%
2) Federal Revenue		8100-6299	0,00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0,00	0,0%
4) Other Local Revenue		8600-8799	251,000.00	110,200.00	51,360.63	110,200.00	0.00	0.0%
5) TOTAL, REVENUES			251,000.00	110,200,00	51,360.63	110,200,00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	175,000.00	90,854,00	44,277.67	90,854.44	(0.44)	0,0%
2) Classified Salaries		2000-2999	16,480.00	12,179.00	4,598,79	12,178,92	0,08	0.0%
3) Employee Benefits		3000-3999	31,816.00	22,280.00	7,265.04	22,280.02	(0,02)	0.0%
4) Books and Supplies		4000-4999	4,600.00	3,000,00	359.65	3,000.00	0.00	0,0%
5) Services and Other Operating Expenditures		5000-5999	45,740.00	31,387.00	16,102.86	31,387.00	0.00	0.0%
6) Capital Outlay		6000-5999	0.00	0,00	0,00	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	•	7100-7299, 7400-749 <del>9</del>	0,00	0.00	0.00	0,00	0.00	0,0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	6,520,00	0.00	6,520,00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,636.00	166,220.00	72,602.01	166,220,38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,636,00)	(56,020,00)	(21,241,38)	(56,020.38)		
D. OTHER FINANCING SOURCES/USES								
1) interfund Transfers a) Transfers In		8900-8929	0.00	° 51,086.00	25,000.00	51,086,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,00	0,00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0,00	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0,00	0,00	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	51,086.00	25,000.00	51,086.00	<b>用程表型</b> 和	

#### 2010-11 Second Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 111

<u></u>						<del>,</del> , ,	· · · · · · · · · · · · · · · · · · ·	
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0,00	0.00	0.00	0.00	0,00	0.0%
NCLB / IASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0,00	0.00	0.00	0.00	0.00	0,0%
Safe and Drug Free Schools	3700-3799	8290	Adv - 0:00	0.00	0.00	9.00	L 70:00	0.0%
JTPA / WIA	5600-5625	8290	0.00	00,0	0.00	0.00	0,00	0,0%
Other Federal Revenue (Incl. ARRA)	All Other	8290	0.00	0.00	0,00	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0,00	0.00	0,00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0,00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0,00	0.00	0.0%
OTHER LOCAL REVENUE				ļ				
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0,00	0.00	0,00	0,0%
Leases and Rentals		8650	0.00	0.00	0,00	0.00	0.00	0.0%
Interest		8560	1,000.00	200.00	(38.00)	200,00	0,00	0.0%
Net Increase (Decrease) In the Fair Value of Invest	ments	8662	0,00	0.00	00,00	0.00	0.00	0,0%
Fees and Contracts Adult Education Fees		8671	250,000.00	110,000.00	51,398.63	110,000.00	0.00	0.0%
Interagency Services		8677	0,00	0,00	0,00	0.00	0,00	0.0%
Other Local Revenue								
All Other Local Revenue	£	8699	00,00	0.00	0.00	0.00	0.00	0.0%
Tuition	٠,	8710	0,00	0.00	0,00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			251,000,00	110,200,00	51,360.63	110,200,00	0.00 82778至春年8179日末末98	0.0%
TOTAL, REVENUES			251,000.00	110,200,00	51,360,63	110,200,00		<b>在罗斯</b>

# 2010-11 Second Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

							% Diff
Description	0	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	Column B&D
SERVICES AND OTHER OPERATING EXPENDITURES	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
		;	_				,
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0,00	0,0%
Travel and Conferences	-5200	0.00	100,00	34.50	100.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0,00	0.0%
Insurance	5400-5450	0.00	0,00	00,0	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	23,740.00	23,075.00	13,480.55	23,075.00	0.00	0.0%
Transfers of Direct Costs	5710	34 24 25 0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5600	14,500,00	7,596,00	2,587.81	7,596,00	0.00	0.0%
Communications	5900	7,500.00	616.00	0,00	616.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	45,740.00	31,387.00	16,102.86	31,387.00	0.00	0.0%
CAPITAL OUTLAY		]					
Land	6100	0.00	0,00	0,00	0.00	0.00	0,0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	8200	0,00	0.00	0,00	0.00	0.00	0.0%
Equipment	6400	0,00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0,00	0.00	0.00	0,00	0,00	0,0%
TOTAL, CAPITAL OUTLAY		0.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tultion					ļ		
Tuition, Excess Costs, and/or Deficit Payments				ļ			
Payments to Districts or Charter Schools	7141	0.00	0,00	0.00	0.00	0.00	0,0%
Payments to County Offices	7142	0.00	0,00	0.00	0.00	0,00	0,0%
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0,00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)	0,00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	6,520,00	0.00	6,520.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	BTS	0.00	6,520,00	0.00	6,520.00	0.00	0.0%
TOTAL EXPENDITURES		273,636,00	166,220.00	72,602.01	166,220,38	<b>斯斯斯斯 地图第1000分</b>	112 21 20

   Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	1							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	157,833,00	0,00	(3.81)	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	662,560,00	683,594,00	576,387,86	683,594,00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,080,600,00	1,235,342,00	553,995,26	1,235,342.00	0.00	0.0%
5) TOTAL, REVENUES			1,900,993,00	1,916,936.00	1,130,379,31	1,918,936.00		
B. EXPENDITURES					:			
1) Certificated Salaries		1000-1999	392,961.00	438,412.00	257,397.81	438,412.00	0.00	0.0%
2) Classified Salaries		2000-2999	776,077.00	802,975.00	446,751.55	802,975.00	0.00	0.0%
3) Employee Benefits		3000-3999	507,521.00	617,168,00	350,206.88	617,168.00	0,00	0,0%
4) Books and Supplies		4000-4999	84,652.00	42,415.00	17,249,19	42,415,00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,838.00	39,838.00	27,496.58	39,838.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,924,00	78,000,00	0.00	78,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,900,993,00	2,018,808.00	1,099,102,01	2,018,808,00		A SECTION AND ADDRESS OF THE PARTY OF THE PA
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			0.00	(99,872,00)	31,277.30	(99,872.00)		
D. OTHER FINANCING SOURCES/USES								
1) interfund Transfers a) Transfers In		8900-8929	0.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	410,008.00	0'00	410,008.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.00	0,00	0,00	0.0%
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	89,992.00	500,000,00	89,992.00		

#### 2010-11 Second Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 121

Description · Re	esource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	45,000,00	0.00	(3.81)	0.00	0.00	0.0%
interagency Contracts Between LEAs		8285	91,330.00	0,00	0.00	0.00	0.00	0,0%
Other Federal Revenue (Incl. ARRA)		8290	21,503.00	0.00	0,00	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			157,833.00	0.00	(3.81)	0.00	. 0.00	0.0%
OTHER STATE REVENUE				,				
Child Nutrilion Programs		8520	1,500.00	0.00	(0.14)	0,00	0.00	0.0%
Child Development Apportionments		8530	661,060.00	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%
State Preschool	6055-6058	8590	0.00	0.00	0,00	0,00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	683,594.00	576,388.00	683,594.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			662,560.00	683,594,00	576,387.86	683,594.00	0,00	0.0%
OTHER LOCAL REVENUE				·	!			
Sales Sale of Equipment/Supplies		8631	6,00	0,00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0,00	0,00	00.00	0.00	0,00	0.0%
Interest		8660	500,00	600.00	276,81	600,00	0.00	0,0%
Net increase (Decrease) in the Fair Value of Investments		8662	00,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						ļ		1
Child Development Parent Fees		8673	1,060,000.00	1,222,242.00	480,195.45	1,222,242.00	0.00	0.0%
Interagency Services		8677	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				}			  -	
All Other Local Revenue		8699	20,000.00	12,500,00	73,523.00	12,500.00	0.00	0.0%
All Other Transfers in from All Others		8799	0,00	0,00	0,00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,080,500,00	1,235,342.00	553,995,26	1,235,342.00	0.00	0.0%
TOTAL_REVENUES			1,900,993.00	1,918,936,00	1,130,379.31	1,918,936.00		

### 2010-11 Second Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	2,000.00	2,000.00	35.00	2,000.00	0.00	0.0%
Dues and Memberships	5300	2,000.00	2,000.00	250,00	2,000,00	0,00	0,0%
Insurance	5400-6450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	11,000.00	11,000.00	4,515.14	11,000,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5800	18,838,00	18,838.00	15,757.24	18,638.00	0.00	0.0%
Transfers of Direct Costs	5710	000	0.00	000	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	5,575. <u>7</u> 4	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	4,000,00	4,000.00	1,091.50	4,800.00	0.00	0.0%
Communications	5900	2,000.00	2,000.00	271.96	2,000,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		39,838,00	39,838.00	27,496.58	39,838.00	0.00	0.0%
CAPITAL OUTLAY							
Land	6100	0,00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0,00	0.00	0,00	0.0%
Equipment	6400	0.00	0,00	0,00	0.00	0,00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0,00	0.0%
Debt Service	;		]	1			
Debt Service - Interest	7438	0,00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indifect Costs)		0.00	0.00	0.00	0,00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				   	ļ	}	ļ
Transfers of Indirect Costs - Interfund	7350	99,924.00	78,000.00	0.00	78,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		99,924.00	78,000.00	0,00	78,000.00	0,00	0,0%
TOTAL, EXPENDITURES		1,900,993,00	2,018,808,00	1,099,102.01	2,018,608.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES				<b>.</b>				
1) Revenue Limit Sources		8010-8099	0.00	0,00	0,00	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	229,000,00	309,000.00	71,168.79	309,000.00	0,00	0.0%
3) Other State Revenue		8300-8599	18,000.00	23,500,00	5,484.01	23,500.00	0,00	0.0%
4) Other Local Revenue		8600-8799	575,000.00	608,100.00	217,949.30	608,100,00	0.00	0,0%
5) TOTAL, REVENUES		····	822,000.00	940,600.00	294,602.10	940,600,00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0,00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,384.00	352,112.00	185,378.97	352,112.00	. 0.00	0.0%
3) Employee Benefits		3000-3999	138,629.00	160,520.00	80,032.08	160,520,00	0.00	0.0%
4) Books and Supplies		4000-4999	317,000,00	377,300,00	189,905.01	377,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,587.00	21,511.00	10,124.38	21,511.00	0,00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0,00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0,00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	35,400.00	35,400,00	0.00	35,400,00	0.00	0.0%
9) TOTAL EXPENDITURES		·	822,000.00	946,843.00	465,440,44	946,843.00	建制制设施	40.5
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			0.00	(6,243.00)	(170,838,34)	(6,243,00)		
D. OTHER FINANCING SOURCES/USES			0.00	(4,243.00)	(110,000,047	(0,243,00)		
Interfund Transfers     a) Transfers in		8900-8929	0.00	75,000,00	75,000.00	75,000.00	0,00	0,0%
b) Transfers Out		7600-7629	0.00	75,000.00	0.00	75,000.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0,00	0,00	0.00	0.0%
b) Uses	•	7630-7699	0.00	0.00	0,00	0.00	0.00	0.0%
3) Contributions	•	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0,00	75,000.00	0.00		

### 2010-11 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES							I	
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0,00	0.0%
Revenue Limit Transters - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0,00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE		1						
Child Nutrition Programs		8220	229,000,00	309,000.00	71,168.79	309,000,00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0,00	0.00	0,00	0,00	0,00	0.0%
TOTAL, FEDERAL REVENUE			229,000.00	309,000.00	71,168.79	309,000.00	0,00	0.0%
OTHER STATE REVENUE	•							
Child Nutrition Programs		8520	18,000,00	23,500.00	5,484.01	23,500.00	0.00	0.0%
All Other State Revenue		8590	0,00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,000.00	23,500.00	5,484.01	23,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0,00	0,00	0,00	0.0%
Food Service Sales		8634	575,000.00	595,000.00	212,275.24	595,000.00	0.00	0,0%
Leases and Rentals		8650	0,00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0,00	100,00	67,78	100,00	0.00	0,0%
Net Increase (Decrease) in the Fair Value of Investment	5	8662	0.00	0.00	0.00	0.00	0,00	0.0%
Fees and Contracts								
Interagency Services		8677	0,00	0.00	0.00	0,00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	13,000.00	5,606,28	13,000.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,000,00	608,100.00	217,949.30	608,100,00	0.00	0.0%
TOTAL, REVENUES			822,000.00	940,600.00	294,602.10	940,600,00		

#### 2010-11 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description Resourc	e Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES				<del></del> :			•
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	3,000.00	3,000.00	300.26	3,000.00	0,00	0.D%
Dues and Memberships	5300	500.00	500,00	300,00	500,00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0,00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0,00	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5800	4,687.00	11,671,00	9,600.65	11,671.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	7 7 0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0,00	(5,575,74)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	5,000.00	6,140,00	5,499,21	6,140.00	0.00	0.0%
Communications	5900	200,00	200.00	0,00	200.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		13,587.00	21,511,00	10,124.38	21,511.00	0.00	0.0%
CAPITAL OUTLAY		}				i	
Buildings and Improvements of Buildings	6200	0.00	0,00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0,00	0.0%
Equipment Replacement	6500	0.00	0.00	0,00	00,0	0,00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0,00	0,00	0,00	0,00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		<u> </u> 					
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0,00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0,00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	····	0.00	0.00	0,00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	35,400.00	35,400,00	0,00	35,400.00	0,00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		35,400.00	35,400.00	0,00	35,400.00	0,00	0.0%
TOTAL, EXPENDITURES		822,000.00	946,843.00	465,440.44	946,843.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	5 000	0.00	0000	0.00	00%
2) Federal Revenue	•	8100-8299	0000	0.00	0.00	0.00	0.00	40.0%
3) Other State Revenue		8300-8599	0.00	131,000,00	130,942.00	131,000.00	00,00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	1,000.00	475.51	1,000.00	0.00	0.0%
5) TOTAL REVENUES	·		3,000,00	132,000.00	131,417.51	132,000.00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	0.06	50.00	0.00	2 43 2 0 <b>50</b> 7	0.00	5.0.0%
2) Classified Salaries		2000-2999	0.00	41,000.00	37,628.51	41,000.00	0,00	0.0%
3) Employee Benefits		3000-3999	0.00	3,860.00	3,314.61	3,660.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	43,205.00	39,796.09	43,205.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	140,000.00	284,000.00	203,896,45	284,000,00	0.00	0.0%
6) Capital Outlay		6000-6999	0,00	0.00	0.00	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	1 000 e 100	0.00	10.00	0.00	0.0%
9) TOTAL, EXPENDITURES			150,000.00	371,865.00	284,635.56	371,865,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(147,000.00)	(239,865,00)	(153,218.16)	(239,865,00)		
D. OTHER FINANCING SOURCES/USES								
i) Interfund Transfers     a) Transfers In	•	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0,00	0,00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0,00	0.0%
3) Contributions		8980-8999	0,00	0,00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		<u></u>	0.00	0.00	0.00	0.00		<b>沙</b>

# 2010-11 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 14I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	131,900.00	130,942.00	131,000.00	0.00	0.0
YOTAL, OTHER STATE REVENUE			0,00	131,000.00	130,942.00	131,000.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0,00	0.0
Interest		8660	3,000.00	1,000.00	475.51	1,000,00	0,00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.00	0,00	0.00	0.0
Other Local Revenue								ļ
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0,00	0.0
All Other Transfers In from All Others		6799	0,00	0.00	0,00	0.00	0,00	0.0
TOTAL, OTHER LOCAL REVENUE			3,000.00	1,000.00	475.51	1,000,00	0.00	Or red Taracas of
TOTAL REVENUES		i	3.000.00	132,000.00	131,417,51	132 000 00 1		MAN THE

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# 2010-11 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 14l

De≤cription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN				}		{		
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	0.00	0.00	0,0%
INTERFUND TRANSFERS OUT					:	į		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,00	0.00	00,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			!					
SOURCES Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		B965	0.00	0,00	0,00	0.00	0,00	0,0%
Proceeds from Capital Leases		8972	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources		8979	0,00	0,00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00	0.00	0.0%
USES					j			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8960	0.00		0.00	F.J. & Terr 19 (2000)	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0,00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS		<u></u>	0,00	0,00	0,00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0.00	0.00		

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# 2010-11 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 17l

Description	Resource Codes	Object Codes	Олiginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(278,500.00)	(279,214,64)	(278,500,00)		
F. FUND BALANCE, RESERVES						""		
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	0,00	1,400,000.00		1,400,000,00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0,00		0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,400,000.00		1,400,000.00		
d) Other Restatements		9795	0,00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0,00	1,400,000,00		1,400,000,00		
2) Ending Balancs, June 30 (E + F1s)			0.00	1,121,500.00		1,121,500.00		
Components of Ending Fund Balance a) Reserve for								
Revolving Cash		9711	.0.00	- 1000 - 1000		10.00		
Stores		9712	000	***		0.00		
Prepald Expenditures		9713	77 0,00	0.00		1,000		
All Others		9719	0.09	10.00		0.00		
General Reserve		9730	4 0.00	0.00		0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00		0.00		
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	1,121,500,00		1,121,500.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0,00	0.00		<b>西班名</b>	<b>可以可以是</b>	重素量

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVÊNUES								
1) Revenue Limit Sources		8010-8099	7 0.00	75 4 0 00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	10.00	a-l- 0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	70.00	0.0%
4) Other Local Revenue		8600-8799	0,00	3,000.00	1,994.53	3,000.00	0.00	0.0%
5) TOTAL, REVENUES		<del> </del>	0.00	3,000.00	1,994.53	3,000,00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	D.D.G	0.00	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	000	0.00	0.00	0.00 (Care	0.0%
3) Employee Benefits		3000-3999	0.00	000	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	<u>±0.05</u>	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expanditures		5000-5999	0.00	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.00	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	10,00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	000	Pr 6.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2 0.00	A THE PERSON OF	THE PERSON NAMED IN	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			7.4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0,00	3,000,00	1,994.53	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		6900-8929	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	0.09
Other Sources/Uses     a) Sources		8930-8979	0,00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.00	0.00		

## 2010-11 Second Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 20i

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE							
Interest	8660	0.00	3,000.00	1,994.53	3,000.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	3,000.00	1,994,53	3,000.00	0.00	0.0%
TOTAL, REVENUES		0.00	3,000.00	1,994,53	3,000.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0,00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0,00	0.00	0.00	0,00	0.00	0,0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0,0%
Other Authorized Interfund Transfers Out	7619	0,00	0.00	0.00	0,00	00,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0,00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			}		}		
SOURCES							
Other Sources				,			
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0,00	0,00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							]
Transfers of Funds from Lapsed/Reorganized LEAs 🦫 .	7661	0.00	0,00	0,00	0,00	0.00	0,0%
(d) TOTAL, USES		0,00	0,00	0.00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		0.00	0.00	0.00	0.00		

# 2010-11 Second Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 21I

<u>Description</u> f	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,323,444.00)	(8,819,907.00)	(831,368.77)	(8,819,907.00)		
F, FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	8,432,344.00	10,526,165.00		10,526,165.00	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)			8,432,344.00	10,526,165.00		10,526,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Salance (F1c + F1d)			8,432,344.00	10,526,165.00		10,526,165.00		
2) Ending Balance, June 30 (E + F1s)			108,900,00	1,705,258.00		1,706,258.00		
Components of Ending Fund Balance a) Reserve for								
Revolving Cash		9711	0.00	0,00		0.00		
Stores		9712	0.00	0.00	ALCOHOL SALES	0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00			0.00		35.6
General Reserve		9730	5 7 1 10.00	0.00		a 0.00		<b>1700</b>
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00		0.00		
Designated for Economic Uncertaintles		9770	0.00	0.00		6.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		200
Other Designations		9780	0,00	0.00		0.00		PARK.
c) Undesignated Amount		9790				1,706,258.00		
d) Unappropriated Amount		9790	108,900.00	1,706,258.00	BOTO CONTRACTOR		<b>医型性斯特别</b>	的编码

### 2010-11 Second Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

· · · · · · · · · · · · · · · · · · ·		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Cal B & D)	% Diff Column B & D
Description Resource	e Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	2,000.00	873,40	2,000.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0,00	0.00	0.00	0,00	0.00	0,0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	2,000.00	673.40	2,000.00	0,00	0,0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0,00	0,00	0.00	0.00	0.0%
PERS	3201-3202	0,00	135.00	93.52	135.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	100,00	66.83	100.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0,00	0,00	00,00	0,00	0,00	0.0%
Unemployment Insurance	3501-3502	0,00	10,00	6.28	10.00	0,00	0.0%
Workers' Compensation	3601-3602	0.00	25.00	17.91	25.00	0.00	0.0%
OPEB, Allocated	3701-3702	0,00	0,00	0,00	0.00	0,00	0,0%
OPEB, Active Employees	3751-3752	0.00	0.00	0,00	0.00	0,00	0.0%
PERS Reduction	3801-3802	0,00	30.00	20.20	30,00	0.00	0.0%
Other Employee Benefits	3901-3902	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	. 300,00	204.74	300.00	0,00	0.0%
BOOKS AND SUPPLIES					是如此特殊		
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	00,00	0,00	0.00	0.0%
Noncapitalized Equipment	4400	0,00	0.00	0.00	0.00	0.00	0,0%
TOTAL, BOOKS AND SUPPLIES		0,00	0.00	0,00	0.00	0,00	0,0%
SERVICES AND OTHER OPERATING EXPENDITURES			_		]		
Subagreements for Services	5100	0,00	0.00	0,00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0,00	0.00	0.00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0,00	0.00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	122,400.00	110,607,00	122,400.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00		0.00	T	ł	
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0,00	0,00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures	5800	0,00	29,713.00	5,296.63	29,713.00	0,00	0.0%
Communications	5900	0.00		0.00	0,00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0,00	152,113.00	115,903,63	152,113.00	0.00	0.0%

#### 2010-11 Second Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 211

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D
INTERFUND TRANSFERS	Treature Codes Object Occes			(0)		(12)	(F)
INTERFORD TRANSFERS							
INTERFUND TRANSFERS IN							
							'
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	00,0	0,00	0.0%
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out	7619	0,00	0.00	0,00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00		0.0%
OTHER SOURCES/USES	ļ			·			
SOURCES							
Proceeds							
Proceeds from Sale of Bonds Proceeds from Sale/Lease-	» 8951	0,00	0.00	0,00		0,00	0.0%
Purchase of Land/Bulldings	8953	0,00	0.00	0.00	0.00	0,00	0.0%
Other Sources	2004	0.00	0.00	0.00	0.00	0.00	0.007
County School Building Ald	8961	0,00	0.00	0.00	0,00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds	8965	0,00	0.00	0,00	0,00	0.00	0.0%
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0,0%
Proceeds from Capital Leases	8972	0.00	0.00	0,00	0,00	0.00	0,0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	5.00	0.00	0,0%
All Other Financing Sources	8979	0.00	0.00	0.00	0,00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES &.				Į		,	
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0,00	0,00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0,00	0.00	0.0%
(d) TOTAL, USES		0,00	0.00	0.00	0.00	00.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0 00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	9000	0.00	0.00	0.00	# 10.00	0.0%
(e) TOTAL, CONTRIBUTIONS			000	The state of the s	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					[		
(a - b + c - d + e)		0.00	0,00	0.00	0.00		

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#### 2010-11 Second Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 25I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	8,500.00	18,212.98	8,500,00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	14,618,00	14,598.00		14,598.00	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)			14,618.00	14,598.00		14,598.00		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,618.00	14,598,00		14,598.00		
2) Ending Balance, June 30 (E + F1e)			20,118.00	23,098.00		23,098.00		
Components of Ending Fund Balance a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	**************************************	9:00 <b>0</b> :00	Control of the last	13 1 0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
Ail Others		9719	0.00	42 4 5 0.00		0.00		
General Reserve		9730	0.00	<u>d</u> 000		0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00		0.00		
Designated for Economic Uncertaintles		9770	0,00	76.00		0.00		
Designated for the Unrealized Gains of investments and Cash in County Treasury		9775	0.60	0.00		0.00		
Other Designations		9780	0,00	0.00		0,00		
c) Undesignated Amount		9790				23,098.00		
d) Unappropriated Amount		9790	20,118,00	23,098.00	所有對於新國	<b>李锋的第三人称单数</b>	學是即是實驗	

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description R	Resource Codes Object Code		(B)	(C)	(D)	(E)	(F)
CERTIFICATED SALARIES							
Other Certificated Salaries	1900	0.00	0,00	0,00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0,00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES			i				
Classified Support Salaries	2200	0.00	0.G <sub>0</sub>	0,00	0,00		0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0,00	0.00	0.00	0.0%
Other Classified Salaries	2900	9.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0,00	0.0%
employee Benefits							
STRS	3101-3102	0.00	0,00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0,00	0,00	0,00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0,00	0,00	0.00	0,0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3602	0.00	0,00	0.00	0.00	0,00	0.0%
Workers' Compensátion	3601-3602	0,00	0,00	0.00	0.00	0,00	0,0%
OPEB, Allocated	3701-3702	0,00	0.00	0.00	0.00	0.00	0,0%
OPEB, Active Employees	3751-3752	0,00	, a.oa	0.00	0,00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0,00	0.00	0,00	0.00	00,0	0,0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	20 00 00 00 00 00 00 00 00 00 00 00 00 0	0.00	0.00	00.D = (	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	416 St 0.0%
Materials and Supplies	4300	0,00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0,00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				3			
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0,00	0.0%
Travel and Conferences	5200	0.00	0.00	0,00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0,00	0,00	0.0%
Operations and Housekeeping Services	5500	0,00	0,00	0,00	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement		20,000.00	20,000.00	8,817.97	20,000,00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	[	10.00			0.0%
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0,00	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0,00	0.00	0.00	0.00	. 0,00	0.0%
Communications	5900	0,00	0.00	0,00	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	20,000,00	20,000.00	8,817.97	20,000.00	0,00	0.0%

# 2010-11 Second Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers in	8919	0,00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0,00	0.00	0,00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0.00	0.00	0,00	0.0%
OTHER SOURCES/USES							
sources	i						
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0,00	0,00	0,00	0.00	0,00	0.0%
Other Sources				ا ا			
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds from Capital Leases	8972	0,00	0.00	0.00	0.00	00,00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0,00	0,00	0.00	0.0%
(c) TOTAL, SOURCES USES		0,00	0.00	0,00	0.00	0.00	0,0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Uses دي.	7699	0.00	0.00	0,00	0.00	0,00	0,0%
All Other Financing Uses		0,00	0.00	0.00	0,00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	1000	6.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0,00	0.00		

### 2010-11 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000 Form 35l

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cof B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0.00	0.80	0.00		
F. FUND BALANCE, RESERVES		•						
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0,00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0,00	0.00		0.00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			0,00	0.00		0,00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	•		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1	00,0	0.00		0.00		
Components of Ending Fund Balance a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	9314, 97 . 0.00	0.00		V 0.00		
Prepaid Expenditures		9713	0,00	0.00		0.00		
All Others		9719	D 00	0.00		0.00		
General Reserve		9730	0,00	0.00		0.00		
Legally Restricted Balance b) Designated Amounts		9740	0,00	0.00		0.00		
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of investments and Cash in County Treesury		9775	0.00	. 0.00		0,00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790	第四十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二			0,00		
d) Unacpropriated Amount	····	9790	0.00	0.00	學是學們的學	<b>三种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种</b>	情報的解析	原品的新

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			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	Resource Codes	Object Codes	(A)	(B)	(C)	<u>(D)</u>	(E)	<u>(F)</u>
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0,00	0.00	0,00	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0,00	00.0	0.0%
EMPLOYEE BENEFITS		;						
CALL PROPERTY OF THE PROPERTY								
STRS		3101-3102	0.00	0.00	6.00	0.00	0.00	0.0%
PERS		3201-3202	0,00	0.00	0,00	0.00	0,00	0.0%
OASDI/Medicare/Aiternative		3301-3302	0,00	0.00	0,00	0.00	0.00	0.0%
Hesith and Welfare Benefits		3401-3402	0,00	0.00	0.00	0.00	0.00	0,0%
Unemployment Insurance		3501-3502	0,00	0.00	0,00	0.00	0,00	0,0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0,00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	00.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0,00	0.00	0,00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0,00	0.00	0,00	0.00	0.00	0,0%
TOTAL EMPLOYEE BENEFITS	4·=		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
					100 B			
Books and Other Reference Materials		4200	(0.00	7.00	0.00	0.00	D.00	160° - 000%
Materials and Supplies		4300	0.00	0.00	0.00	00,00	0,00	0.0%
Noncapitalized Equipment		4400	0,00	0.00	0,00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	**************************************		0.00	0.00	0.00	0.00	0,00	0,0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0,00	0,00	0.00	0.00	0.0%
Travel and Conferences		5200	0,00	0,00	0,00	0.00	0,00	0.0%
Insurance		5400-5450	0,00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0,00	0,0%
Rentats, Leases, Repairs, and Noncapitalized Improveme	ents	5600	0,00	0.00	0.00	0,00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and		EBOO	0.00	0.00	200	0.00	0.00	0.09
Operating Expenditures		5800	0.00	0.00	0,00	0.00	0.00	0.0%
Communications		5900	0,00	0.00	0,00	0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPEND	NTURES		0.00	0.00	0.00	0.00	0.00	0.0%

### 2010-11 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Data (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
	}			i			1
INTERFUND TRANSFERS IN				'			
To: State School Building Fund/	5						
County School Facilities Fund From: All Other Funds	8913	0,00	0.00	0.00	0.00	00,00	
Other Authorized Interfund Transfers In	8919	0,00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	<b>Q</b> 13						0.0%
		0.00	0,00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/							- 1
County School Facilities Fund	7613	0,00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0,00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES		•		ļ			
SOURCES						·	
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0,00	0,00	0.00	0,00	0.00	0.0%
	8993	4,00	4,00		9,50		0,0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0,00	0,00	0.0%
Proceeds from Certificates of Participation	8971	0.00	0,00	0.00	0.00	0,00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0,00	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0,00	0.00	00,0	0.00	0.0%
All Other Financing Sources	8979	0,00	0.00	0,00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0,00	0,00	0.0%
USES			}				
					0,00	0.00	0,0%
Transfers of Funds from Lapsed/Reorganized LEAS	7651	0.00	0.00	0,00			
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0,00	0,0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	a sa day 000	1000	0.00	0.00	1 viro.00	0.0%
Contributions from Restricted Revenues	8990	30 00 40 30 30 30 45 65 56 36 40 00	Ono		100 00 00 00 00 00 00 00 00 00 00 00 00	5 10 10 10 10 10 10 10 10 10 10 10 10 10	0.0%
(e) TOTAL, CONTRIBUTIONS		20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000		0.00	0.00	0.0%
		The state of the s	Towns Street Street Street	2 2 2 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
TOTAL, OTHER FINANCING SOURCES/USES					0.00		
(a - b + c - d + e)	1.1	0.00	0.00	0.00	1 0.00	<b>经验证的基础的</b>	HARAGA BARA

	<del></del>	<del>,</del>	<del>,</del>	<del></del>		<del></del>
Description .	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Fu	nds					
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	Q <sup>c</sup>
20. HiGH SCHOOL  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0,00	0,00	04
CHARTER SCHOOLS  21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unifled Districts - Resident (EC 47660) (applicable only for unifled 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	.
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 Llmit	0,00	0.00	0.00	0.00	0.00	O.
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*						

<sup>\*</sup>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.

Castillow Violatics									7 5/1/1 5/101
	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
A. BEGINNING CASH	9110	8,112,076.00	6,969,716.00	3,570,905.00	1,124,258.00	3,668,447.00	1,334,615.00		
B. RECEIPTS	_						,		
Revenue Limit Sources		]					ì		
Property Taxes	8020-8079	1,342,742.00	241,558.00	120,779.00	1,509,737.00	241,558.00	307,389.00	ì	6,038,950.00
Principal Apportionment	8010-8019	1,310,100.00	133,552.00	0.00	1,816,316,00	253,750.00	0.00	3,751,428.00	13,355,260.00
Miscellaneous Funds	8080-8099	11,665.00	_ 19,968.00	20,275.00	21,121.00	53,574.00	50,117.00		231,560.00
Federal Revenue	8100-8299	69,123.00	1,058,599.00	995,514.00	70,121.00	544,015.00	1,428,440.00	1,650,675.00	7,677,489.00
Other State Revenue	8300-8599	1,369,502.00	1,087,236,00	1,162,705.00	1,087,235.00	1,028,431.00	1,231,317.00	2,172,469.00	16,646,256.00
Other Local Revenue	8600-8799	6,664.00	57,680.00	16,480.00	2,818,095.00	98,882.00	336,078.00		6,824,279.00
Interfund Transfers In	8910-8929						485,008.00		765,008.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue	<b>.</b>								0.00
TOTAL RECEIPTS		4,109,796.00	2,598,593.00	2,315,753.00	7,322,625.00	2,220,210.00	3,838,349.00	7,574,572.00	51,538,802.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,299,017.00	1,687,094.00	1,677,241.00	1,663,408.00j	1,689,605.00	1,699,672.00		<u>17,195,15</u> 8.00
Classified Salaries	2000-2999	334,621.00	359,361.00	347,141.00	346,705.00	312,622.00	386,406.00		3,969,504.00
Employee Benefits	3000-3999	1,257,913.00	762,960.00	767,960.00	758,944.00	762,865.00	771,533.00		7,717,775.00
Books, Supplies and Services	4000-5999	244,997.00	539,840.00	531,323.00	687,598.00	660,276.00	970,052.00		5,569,619.00
Capital Outlay	6000-6599				0.00				0.00
Other Outgo	7000-7499	1,101,025.00	1,562,656.00	1,438,735.00	1,321,781.00	1,128,674.00	1,193,568.00	2,912,463.00	16,438,564.00
Interfund Transfers Out	7600-7629						26,086.00		626,086.00
All Other Financing Uses	7630-7699	<b></b>							0.00
Other Disbursements/					i	ļ	}		
Non Expenditures									0.00
TOTAL DISBURSEMENTS		6,237,573.00	4,911,911.00	4,762,400.00	4,778,436.00	4,554,042.00	5,047,317.00	2,912,463.00	51,516,706.00
D. PRIOR YEAR TRANSACTIONS					\ -	ļ	ļ	(	
Accounts Receivable	9200	(10,150.00)	335,409.00						8,491,539.00
Accounts Payable	9500	(995,567.00)	1,420,902.00						8,334,440,00
TOTAL PRIOR YEAR						1			
TRANSACTIONS		985,417.00	(1,085,493.00)	0.00	0.00	0.00	0.00	0.00	157,099.00
E. NET INCREASE/DECREASE	_	[		ľ		ĺ	ſ	1	{
(B - C + D)		(1,142,360.00)	(3,398,811,00)	(2,446,647.00)	2,544,189.00	(2,333,832.00)	(1,208,968,00)	4,662,109.00	179,195.00
F. ENDING CASH (A + E)		6,969,716.00	3,570,905.00	1,124,258.00	3,668,447.00	1,334,615.00	125,647.00		
G. ENDING CASH, PLUS ACCRUALS									4,787,756.00

# Second Interim 2010-11 INTERIM REPORT General Fund Revenue Limit Summary

0.00

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0.00

Printed: 2/9/2011 2:15 PM

0.00

0.00

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0,00

	Principal			
•	Appt.			
	Software	Original	Board Approved	Projected Year
Description	Data ID	Budget	Operating Budget	Totals
REVENUE LIMIT - LOCAL SOURCES			<del></del>	
25. Property Taxes	0587, 0660	6,214,153.00	6,038,950.00	6,038,950.00
26. Miscellaneous Funds	0588	0.00		0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES	ļ			
(Sum Lines 25 through 27, minus Line 28)	0126	6,214,153.00	6,038,950.00	6,038,950.00
30. Charter School General Purpose Block Grant Offset				
(Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT				
(Sum Line 24, minus Lines 29 and 30.				
If negative, then zero)	0111	12,934,743.72	13,355,259.65	13,355,259.65
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs	<u> </u>			
(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	<del></del>	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	<del></del>	0.00
40. All Other Adjustments		(899,726.00)	0.00	0.00
41. TOTAL, OTHER ITEMS				
(Sum Lines 33 through 40, minus Line 32)	# m us	(899,726.00)	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE			1	
LIMIT (Sum Lines 31 and 41)				
(This amount should agree with Object 8011)	<u></u>	12,035,017.72	13,355,259.65	13,355,259.65
OTHER NON-REVENUE LIMIT ITEMS				-
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	<del></del>	0.00
45. Pupil Promotion and Retention Programs	5502	0.00	1	
75. Pupir Frontotion and Neterition Frograms	1		ğ	

(Retained and Recommended for Retention, and Low STAR and At Risk of Retention)

47. Community Day School Additional Funding

46. Apprenticeship Funding

9016, 9017

0570

3103, 9007

		Officationed				
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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	4,297,750.01		3,264,063.76		1,411,386.15
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)		1				
a Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0,00				
3. Total Available Reserves (Sum lines E1 thru E2b)		4,297,750.01		3,264,063.76		1,411,386.15

# F. ASSUMPTIONS

P. 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 Bld, B2d, and Bl0. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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California Dept of Education SACS Financial Reporting Software - 2010.2.0

2010-11 Second Interim General Fund Multiyear Projections Restricted

01 61127 0000000 Form MYP1

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)
E. AVAILABLE RESERVES						
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,

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund				•		
a. Designated for Economic Uncertainties	9770	4,297,750.01		3,264,063,76		1,411,386,15
b. Undesignated/Unappropriated Amount	9790	0,00		0,00		0,00
c. Negative Restricted Ending Balances						ŀ
(Negative resources 2000-9999) (Enter projections)	979Z	(1.39)		0.00		0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0,00	The Section	0,00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0,00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,297,748,62		3,264,063.76		1,411,386,15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.29%		9.61%		4.00%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and answered Yes to excluding special						
education pass-through funds:						
i. Enter the name(s) of the SELPA(s);						
North Region						
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)		16,438,564,00		15,207,982.00		15,207,982.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d		1				
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; en	ter projections)	3,695.04		3,698,12		3,710,79
3. Calculating the Reserves	},					
a, Total Expenditures and Other Financing Uses (Line B11)	•	51,396,793,23		49,160,862.02	H-14-30	50,473 <u>,543.</u> 98
b. Less: Special Education Pass-through Funds (Line F1b2)		16,438,564.00		15,207,982,00		15,207,982,00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		34,958,229,23		33,952,880.02		35,265,561,98
		34,550,225,25		33,502,020.02		
d. Reserve Standard Percentage Level		1		3%		3%
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%				1,057,966,86
e. Reserve Standard - By Percent (Line F3c himes F3d)		1,048,746,88		1,018,586.40		1,00,000,00
f. Reserve Standard - By Amount		l				
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0,00
g. Reserve Standard (Greater of Line F3e or F3f)		1,048,746.88		1,018,586.40		1,057,966.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

01 61127 0000000 Form 01CSI

**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.	•	- •

	· · ·	
1	District's Enrollment Standard Percentage Range: -2.0% to +2.0%	
2A. Calculating	the District's Enrollment Variances	<u> </u>

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.

Enroll	ment
--------	------

	First Interim	Second Interim		The second secon
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2010-11)	3,849	3,849	0.0%	Met
1st Subsequent Year (2011-12)	3,881	3,851	-0.8%	Met
2nd Subsequent Year (2012-13)	3,914	3,865	-1,3%	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)	
(required in stort mon)	
	•

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4. CRITERION: Revenue Limit

STANDARD: Projected revenue !	imit for any of the current fisca	al year or two subsequent fis	scal years has not changed	i by more than two percent since
first interim projections.	-	- ,	,	•

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

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

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

Revenue Limit

(Fund 01, Objects 8011, 8020-8089)
First Interim Second Interim

Fiscal Year (Form 01CSI, Item 4A) Projected Year Totals Percent Change Status Current Year (2010-11) 19,285,739.00 19,394,210.00 0.6% Met 1st Subsequent Year (2011-12) 19,777,565.00 19,321,975.00 Not Met -2.3% 2nd Subsequent Year (2012-13) 20,325,147.00 19,714,546.00 Not Met -3.0%

# 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:	The district is expecting lower enrollment/ADA due to verification of interdistrict agreements.
(required if NOT met)	
	•

California Dept of Education SACS Financial Reporting Software - 2010.2.0 File: csi (Rev 04/26/2010)

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# 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.

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District	's Other Revenues and Expenditures	Standard Percentage Range:	-5.0% to +5.0%	4
District's (	Other Revenues and Expenditures Ex	planation Percentage Range:	-5.0% to +5.0%	
. Calculating the District's Change I	by Major Object Category and Cor	nparison to the Explanatio	n Percentage Range	
TA ENTRY: First Interim data that exist wi sts, data for the two subsequent years will	Il be extracted; otherwise, enter data into be extracted; if not, enter data for the tw	o the first column. Second Interir vo subsequent years Into the sec	n data for the Current Year are extracte cond column.	d. If Second Interim Form M
planations must be entered for each categ	ory if the percent change for any year ex	ceeds the district's explanation	percentage range.	
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals	•	Change Is Outside
ect Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Object	s 8100-8299) (Form MYPI, Line A2)			
ent Year (2010-11)	7,663,557.00	7,677,492.00	0.2%	No
Subsequent Year (2011-12)	5,187,827.00	5,154,521.00	-0,6%	No
Subsequent Year (2012-13)	5,187,827.00	5,154,521.00	-0.6%	No No
Explanation:				
(required if Yes)				
` '				
<u></u>				
Other State Revenue (Fund 01, Oh	ejects 8300-8599) (Form MYPI, Line A3	3		
rent Year (2010-11)	16,516,045.00	16,646,259,00	0.8%	No
Subsequent Year (2011-12)	16,384,713.00	16,646,654,00	1,6%	No
Subsequent Year (2012-13)	16,674,894.00	16,939,101.00	1.6%	No
Other I peri Pevenue (Fund 04 Oth	ojects 8600-8799) (Form MYPI, Line A	Λ		
Tent Year (2010-11)	6,788,977.00	6,824,280.00	0.5%	No
Subsequent Year (2011-12)	6,527,290.00	6,268,746.00	-4.0%	No
Subsequent Year (2012-13)	6,655,477.00	6,325,809.00	-5,0%	No
Explanation:				
(required if Yes)				
Books and Supplies (Fund 01, Obj	jects 4000-4999) (Form MYPI, Line B4		4579/	Yes
Subsequent Year (2011-12)	2,184,887.00 1,484,198.00	1,842,450.00 1,021,256.00	-15.7% -31.2%	Yes
Subsequent Year (2012-13)	1,503,038.00	1,031,906.00	-31.2%	Yes
• • • • • • • • • • • • • • • • • • • •	,,000,000,00	1100 (1000)00		
	carry over funds and one-time technolo	gy costs,		
(required if Yes)				
L				<del></del>
Services and Other Operating Exp	enditures (Fund 01, Objects 5000-599	9) (Form MYPI, Line B5)		
ent Year (2010-11)	3,685,421.00	3,727,170.00	1.1%	No
Subsequent Year (2011-12)	3,161,321.00	3,305,692.00	4,6%	No No
Subsequent Year (2012-13)	3,208,757.00	3,371,340.00	5.1%	Yes
Explanation: Increas	sed technology services.			
(required if Yes)	con tournings on stoom			
(				

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California Dept of Education SACS Financial Reporting Software - 2010.2.0 File: csi (Rev 04/26/2010)

01 61127 0000000 Form 01CSI

#### 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.

		1% Required Minimum Contribution (Form 01CSI, Item 781)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	<b>¬</b> 1			
1.	OMMA/RMA Contribution	652,593.00	726,873.00	Met				
2.	First InterIm Contribution (information only) (Form 01CSI, First InterIm, Criterion 7B, Line 1)							
statu	is is not met, enter an X in the box that	best describes why the minimum requi	red contribution was not made;					
			participate in the Lerdy F. Green ize [EC Section 17070.75 (b)(2)(I vided)					
	Explanation: (required if NOT met and Other is marked)	4						

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California Dept of Education SACS Financial Reporting Software - 2010.2.0 File: csi (Rev 04/26/2010)

01 61127 0000000 Form 01CSI

G)

A 4 D to be if the Distriction Of		at the end of the current fiscal yea	ar and two subsequent fiscal years.
9A-1. Determining it the District's Ge	neral Fund Ending Balance is Positive		
DATA ENTRY; Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years	will be extracted; if not, enter data for th	e two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2010-11)	4,932,679.77	Met	
1st Subsequent Year (2011-12)	3,581,970.56	Met	
2nd Subsequent Year (2012-13)	1,690,015.25	Met	
0100			
9A-2. Comparison of the District's El	nding Fund Balance to the Standard	<del></del>	
DATA ENTRY: Enter an explanation if the s 1a. STANDARD MET - Projected gene	standard is not met. eral fund ending balance is positive for the current fiscal year	and two subsequent fiscal years.	
Explanation: (required if NOT met)			
(required if NOT met)	D: Projected general fund cash balance will be pos	itive at the end of the current fisc	al year.
(required if NOT met)  B. CASH BALANCE STANDAR		itive at the end of the current fisc	al year.
(required if NOT met)  B. CASH BALANCE STANDAR  9B-1. Determining if the District's Er		itive at the end of the current fisc	al year.
(required if NOT met)  B. CASH BALANCE STANDAR  9B-1. Determining if the District's Er  DATA ENTRY: If Form CASH exists, data to	nding Cash Balance is Positive  will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund		al year.
(required if NOT met)  B. CASH BALANCE STANDAR  9B-1. Determining if the District's Er  DATA ENTRY: If Form CASH exists, data of the content	eding Cash Balance is Positive will be extracted; if not, data must be entered below.  Ending Cash Balance	sitive at the end of the current fisc Status	al year.
(required if NOT met)  B. CASH BALANCE STANDAR  9B-1. Determining if the District's Er  DATA ENTRY: If Form CASH exists, data of the control	will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund  (Form CASH, Line F, June Column)	Status	al year.
(required if NOT met)  B. CASH BALANCE STANDAR  9B-1. Determining if the District's Er  DATA ENTRY: if Form CASH exists, data v  Fiscal Year  Current Year (2010-11)  9B-2. Comparison of the District's E	will be extracted; if not, data must be entered below.  Endling Cash Balance General Fund (Form CASH, Line F, June Column)  125,647.00	Status	al year.
(required if NOT met)  B. CASH BALANCE STANDAR  9B-1. Determining if the District's Er  DATA ENTRY: if Form CASH exists, data to the second of	will be extracted; if not, data must be entered below.  Endling Cash Balance General Fund (Form CASH, Line F, June Column)  125,647.00	Status	al year.

Explanation: (required if NOT met)

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100	C. 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	Current Year Projected Year Totais	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 3)	(2010-11)	(2011-12)	(2012-13)
<ol> <li>General Fund - Designated for Economic Uncertainties</li> </ol>			
(Fund 01, Object 9770) (Form MYPI, Line E1a)	4,297,750.01	3,264,063,76	1,411,386.15
General Fund - Undesignated Amount			
(Fund 01, Object 9790) (Form MYP1, Line E1b)	0.00	0.00	0.00 (
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP!, Line E1c)	(1,39)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties			
(Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	1	
Special Reserve Fund - Undesignated Amount			
(Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	ţ	
District's Available Reserves Amount			
(Sum lines 1 thru 5)	4,297,748.62	3,264,063.76	1,411,386.15
<ol> <li>District's Available Reserves Percentage (Information only)</li> </ol>			
(Line 6 divided by Section 108, Line 3)	12.29%	9.61%	4.00%
District's Reserve Stand	lard		
(Section 10B, Lin	e 7): 1,048,746,88	1,018,586.40	1,057,966.86
St	atus: Met	Met	Met

	parison				

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.

έ.

Explanation:			
(required if NOT met)			

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# S5. Contributions

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

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

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

	-5.0% to +5.0%  District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000									
S5A. Identification of the District's Pro	jected Contributions, Transfers, a	nd Capital Projects that m	ay Impact	the General Fund						
DATA ENTRY: First Interim data that exist will extracted.	li be extracted; otherwise, enter data into	the first column. Enter data int	o the second	d column, except for Current \	ear Contributions, which are					
Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status					
1a. Contributions, Unrestricted General (Fund 01, Resources 0000-1999, O										
Current Year (2010-11)	(3,718,140.00)	(3,325,342,00)	-10.6%	(392,798.00)	Not Met					
1st Subsequent Year (2011-12)				410,067.00	Not Met					
2nd Subsequent Year (2011-12)	(3,963,206.00)	(4,373,273,00)		952,425.00						
Ziid Subsequetii Teal (2012-13)	(3,908,068.00)	(4,860,493.00)	24,4%	952,425.00	Not Met					
1b. Transfers in, General Fund *										
Current Year (2010-11)	280,000.00	765,000.00	173.2%	485,000.00	Not Met					
1st Subsequent Year (2011-12)	0.00	168,000.00	New	168,000.00	Not Met					
2nd Subsequent Year (2012-13)	0.00	175,000.00	New	175,000.00	Not Met					
Zila dubscaddin Toan (20 (2-10)	0,00	1/3,000.00	INEW	110,000.00	140CNEC					
1c. Transfers Out, General Fund *		;								
Current Year (2010-11)	(500,000,00)	(626,086,00)	25.2%	(126,086.00)	Not Met					
1st Subsequent Year (2011-12)	0.00	0,00	0.0%	0,00	Met					
2nd Subsequent Year (2012-13)	0,00	0.00	0.0%	0.00	Met					
the general fund operational budget?  * include transfers used to cover operating de		ner fund.		No No						
S5B. Status of the District's Projected	Cóntributions, Transfers, and Cap	oital Projects								
DATA ENTRY; Enter an explanation if Not Me	et for items 1a-1c or if Yes for Item 1d.									
for any of the current year or subsequ	ons from the unrestricted general fund to a uent two fiscal years. Identify restricted p with timeframes, for reducing or eliminatin	rograms and contribution amou								
Explanation: 2010-1 (required if NOT met)	1- Reduced due to SpEd salary shift to o ated.	ne-time ARRA funds. 2011-12	and 2012-1	3 - Due to Fed Jobs Funds a	nd ARRA dollars being					
	n to the general fund have changed since ed, by fund, and whether transfers are on									
Explanation: 2010-1 (required if NOT met)	1 anticipated repayment from Child Dev	Fund, 2011-12 and 2012-13 -	Transfer in I	rom Fund 17 for Strategic Pla	n.					
\ <u></u>										

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# S6. Long-term Commitments

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

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

modue fizitiyear constitu	nenta, multiyezi (	teut agreemests, and new progr	ans of confiacts that lesuit it ion	ig-term obligations.				
S6A. Identification of the Distr	ict's Long-terr	n Commitments						
DATA ENTRY: If First interIm data e Extracted data may be overwritten to other data, as applicable.	exist (Form 01CS o update long-ter	l, Item S6A), long-term commitm m commitment data in Item 2, as	ent data will be extracted and it of a policable. If no First Interim da	will only be necessary to click the approp ta exist, click the appropriate buttons for	oriate button for Item 1b. Items 1a and 1b, and enter all			
a. Does your district have I     (If No, skip items 1b and	ong-term (multiye l 2 and sections S	ear) commitments? S6B and S6C)	Yes					
<ul> <li>b. If Yes to Item 1a, have n since first interim project</li> </ul>		uitlyear) commitments been Incu	rred No	Na				
If Yes to Item 1a, list (or upo benefits other than pension:	date) all new and s (OPEB); OPEB	existing multiyear commitments is disclosed in Item S7A.	<del></del>	e amounts. Do not include long-term com	nmitments for postemployment			
Type of Commitment	# of Years Remaining	S. Funding Sources (Reven	ACS Fund and Object Codes Uso ues) Del	ed For: bt Service (Expenditures)	Principal Balance as of July 1, 2010			
Capital Leases								
Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences	20 Fu	und 51 Bond Redemption	Fund 51		38,788,644			
Type of Commitment (conti	nued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & !)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)			
Capital Leases Certificates of Participation General Obligation Bonds Supp Early RetIrement Program State School Building Loans Compensated Absences		3,102,576	3,812,040	3,469,352	3,581,989			
Other Long-term Commitments (con	ntinued):							
	ual Payments:	3,102,576 ad over prior year (2009-10)?	3,812,040 Yes	3,469,352 Yes	3,581,989 Yes			

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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,

	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First interim data in d	that exist (Form 01CSI, Item S7A) v	viil be extracted; otherwise, enter Fir	st Interim and Second
1.	Does your district provide postemployment benefits     other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (if Yes, complete Items 2 and 4)	No		
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)	No		
2.	OPEB Liabilities	First Interim		
2.	a, OPEB actuarial accrued liability (AAL)	(Form 01CSI, Item S7A) 7,164,000,00	Second InterIm 7,164,000.00	
	b. OPEB unfunded actuarial accrued liability (UAAL)	5,968,500.00	5,968,500.00	
	2,,	0,000,000.00	0,000,000	
	<ul> <li>Are AAL and UAAL based on the district's estimate or an actuarial valuation?</li> </ul>	Actuarial	Actuarial	
	d, if based on an actuarial valuation, indicate the date of the OPEB valuation.	July 2008	July 2008	
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)  Current Year (2010-11)  1st Subsequent Year (2011-12)  2nd Subsequent Year (2012-13)	First Interim (Form 01CSI, Item S7A)  544,000.00  544,000.00  544,000.00	Second Interim 544,000.00 544,000.00 544,000.00	
	b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
	Current Year (2010-11) 1st Subsequent Year (2011-12)	429,211.40 450,000,00	581,156.40 668,329.00	
	2nd Subsequent Year (2012-13)	455,000.00	768,578.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	120 244 40	581,156.00	
	Current Year (2010-11) 1st Subsequent Year (2011-12) 🔩	429,211.40 450,000.00	668,329.00	
	2nd Subsequent Year (2012-13)	455,000.00	768,578,00	
	d. Number of retirees receiving OPEB benefits     Current Year (2010-11)	45	45	
	1st Subsequent Year (2011-12)	45	45	
	2nd Subsequent Year (2012-13)	45	45	
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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

	district gove	ming board and superintendent.				
S8A. C	Cost Analysis of District's Labor Agre	eements - Certificated (Non-n	nanagement) Emp	oyees		
DATA E No, ent	ENTRY: Click the appropriate Yes or No bu er data, as applicable, in the remainder of s	tton for "Status of Certificated Labo section S8A; there are no extraction	or Agreements as of the sin this section.	ne Previous Rep	orting Period." If Yes, nothing furthe	er is needed for section S8A. If
Status Were a	of Certificated Labor Agreements as of	the Previous Reporting Period of first Interim projections?		No		
		to section S8B.	l	140		
	If No, contin	ue with section S8A.				
Certific	ated (Non-management) Salary and Ber					0-40-4
		Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)		1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	r of certificated (non-management) full- quivalent (FTE) positions	211.0		217.0	216.0	216.0
1a.	Have any salary and benefit negotlations	heen settled since first interim proi	ections?	Yes	Ì	
,		• =	********		COE, complete questions 2 and 3.	
	If Yes, and t	the corresponding public disclosure lete questions 6 and 7.			·	
1b.	Are any salary and benefit negotiations st	ill unsettled? plete questions 6 and 7.		No		
Negoti: 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a).		eeting.	Dec 07, 2010		
Zb.	Per Government Code Section 3547.5(b) certified by the district superintendent apo	, was the collective bargaining agre	eement	Yes Dec 03, 2010		
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargain If Yes, date			Yes June 2010		
4.	Period covered by the agreement:	Begin Date; Jul	01, 2010	End Da	ate: Jun 30, 2011	]
5.	Salary settiement:	_	Current Yea (2010-11)		1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear  One Year Agreement	Yes		Yes	Yes
	Total cost o	of salary settlement				
	% change li	n salary schedule from prior year or				
	Total cost o	Multiyear Agreement of salary settlement		<del></del>		1
	% change i	n salary schedule from prior year text, such as "Reopener")		}		
	Identify the	source of funding that will be used	to support multiyear	salary commitme	ents:	
	The settlern	nent included continued payment of	100% of medical be	nefits, which was	s Included in the adopted budget.	

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8B. C	cost Analysis of District's Labor Agre	eements - Classified (Non-ma	anagement) Employees			
ATA E	ENTRY: Click the appropriate Yes or No bu er data, as applicable, in the remainder of s	itton for "Status of Classified Labor section S8B; there are no extractio	r Agreements as of the Previo ns in this section.	ous Reporting Period." If Yes,	nothing further is	needed for section S8B. If
tatus Vere a		e Previous Reporting Period first interim projections? to section S8C, nue with section S8B.	N	lo		
lassit	led (Non-management) Salary and Bene	Prior Year (2nd Interim)	Current Year	1st Subsequent	Year	2nd Subsequent Year
	r of classified (non-management) sitions	(2009-10)	(2010-11)	(2011-12)	117.0	(2012-13)
ia.	If Yes, and t	been settled since first interim pro the corresponding public disclosur the corresponding public disclosur lete questions 6 and 7.	e documents have been filed			
1b.	Are any salary and benefit negotiations st	till unsettled? plete questions 6 and 7.		lo		
1	ations Settled Since First Interim Projection	-				
2a.	Per Government Code Section 3547.5(a),	_	eeting: Dec 0	7, 2010		
2b. '	Per Government Code Section 3547.5(b), certified by the district superintendent and If Yes, date		Y	es 3, 2010		
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargair If Yes, date		ļ	es		
4.	Period covered by the agreement:	Begin Date: Ju	01, 2010	End Date: Jun 30	2011	
5.	Salary settlement:		Сипепt Year (2010-11)	1st Subsequent (2011-12)		2nd Subsequent Year (2012-13)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear	Yes	Yes		Yes
		One Year Agreement				
	Total cost o	of salary settlement	See Be	low		
	, man 1911					
	% change i	in salary schedule from prior year				
	Total cost of	Multiyear Agreement of salary settlement				
		in salary schedule from prior year text, such as "Reopener")				
		source of funding that will be used				
	The agreer	ment was continued 100% paid dis	trict health plans. This increa	ase was included in the adopt	ed budget.	
Negoti	ations Not Settled					
6.	Cost of a one percent increase in salary	and statutory benefits				
_			Current Year (2010-11)	1st Subsequen (2011-12)		2nd Subsequent Year (2012-13)
7.	Amount Included for any tentative salary	schedule increases				

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### 2010-11 Second Interim General Fund School District Criteria and Standards Review

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S8C. 0	Cost Analysis of District's Labor Agre	eements - Management/Sup	ervisor/Confid	ential Employee	s			
DATA E	ENTRY: Cilck the appropriate Yes or No bu is needed for section S8C. If No, enter data	tton for "Status of Management/S , as applicable, in the remainder o	upervisor/Confid of section S8C; t	ential Labor Agreen here are no extracti	nents as of the Previous Report	ting Peric	ed." If Yes or n/a, noth	ing
Status Were a	of Management/Supervisor/Confidential Il managerial/confidential labor negotiation: If Yes or n/a If No, contin	s settled as of first interim projecti	revious Reportli ions?	ng Period Yes			p 1	
Manag	ement/Supervisor/Confidential Salary an	nd Benefit Negotiations						
		Prior Year (2nd Interim) (2009-10)	Curren (201		1st Subsequent Year (2011-12)		2nd Subsequent \ (2012-13)	rear
	r of management, supervisor, and ntial FTE positions	35.0		35.0		35,0		35,0
1a.	Have any salary and benefit negotiations if Yes, comp	been settled since first interim problete question 2.	jections?	n/a				
	If No, comp	ete questions 3 and 4.	:	· · · · · · · · · · · · · · · · · · ·				
1b.	Are any salary and benefit negotiations st	ill unsettled? plete questions 3 and 4.		No				
Negotia	etions Settled Since First Interim Projection	s						
2.	Salary settlement:	_	Currer _(201	t Year 0-11)	1st Subsequent Year (2011-12)		2nd Subsequent \ (2012-13)	rear
	is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear						
	Total cost o	f salary settlement				— <del>-</del> -		- $+$
		calary schedule from prior year text, such as "Reopener")						
Negotia	ations Not Settled							
3.	Cost of a one percent increase in salary a	and statutory benefits						
			Currer (201	it Year 0-11)	1st Subsequent Year (2011-12)		2nd Subsequent \ (2012-13)	Year
4.	Amount included for any tentative salary s	schedule increases	L	,				
	ement/Supervisor/Confidential and Welfare (H&W) Benefits		Currer (201	t Year 0-11)	1st Subsequent Year (2011-12)		2nd Subsequent \ (2012-13)	Year
1.	Are costs of H&W benefit changes include	éd in the Interim and MYPs?	\ <sub>Y</sub>	es	Yes		Yes	
2.	Total cost of H&W benefits	•		120,000		38,000		158,700
3,	Percent of H&W cost paid by employer			CONF ONLY	100% FOR CONF ONLY		100% FOR CONF	ONLY
4.	Percent projected change in H&W cost ov	ver pnor year		0%	15,0%		15.0%	
_	ement/Supervisor/Confidential nd Column Adjustments			it Year 0-11)	1st Subsequent Year (2011-12)		2nd Subsequent (2012-13)	Year
1.	Are step & column adjustments included i	in the budget and MYPs?	Y	es	Yes		Yes	
2.	Cost of step & column adjustments	_		37,002		37,742		38,496
3.	Percent change in step and column over p	orior year	2.	0%	2.0%		2.0%	
	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)			nt Year 0-11)	1st Subsequent Year (2011-12)		2nd Subsequent (2012-13)	Year
				<del></del>	1-011-12/			

Total cost of other benefits

2. 3. Are costs of other benefits included in the interim and MYPs?

Percent change in cost of other benefits over prior year

N/A

N/A

N/A

Albany City Unified Alameda County

# 2010-11 Second Interim General Fund School District Criteria and Standards Review

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ADDITIONAL FISCAL INDICATORS		
	lowing fiscal Indicators are designed to provide additional data for reviewing agencies. A "Yes" answert the reviewing agency to the need for additional review.	er to any single indicator does not necessarily suggest a cause for concern, but
ATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically com	pleted based on data from Criterion 9.
A1.	Do cash flow projections show that the district will end the current fiscal year with a	
Αι.	negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
	•	
A2.	Is the system of personnel position control Independent from the payroll system?	No
		· 
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
.,		
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current	
	or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	
	retired employees? .	Yes
A7.	Is the district's financial system independent of the county office system?	No
AB.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
Vhen	providing comments for additional fiscal indicators, please include the item number applicable to each	o comment
VIICII	Comments:	NOTIFICATION OF THE PROPERTY O
	(optional) .	
nd	of School District Second Interim Criteria and Standards Review	