

Albany Unified School District

2009-10

2nd Interim Financial Report

**Presented to the Board of Education
February 18, 2010**

Superintendent
Marla Stephenson

Assistant Superintendent, Business Services
Laurie Harden

2010 Board of Education

Ronald Rosenbaum, President

Pat Low, Vice President

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**ALBANY UNIFIED SCHOOL DISTRICT
2009-10 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 remainder of the fiscal year. 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 may not be able to meet its financial obligations.
NEGATIVE CERTIFICATION: stating that the district will not be able to meet its financial obligations.

BUDGET UPDATE

The 2nd Interim reporting period is an opportunity for Albany Unified School District to look at what changes have occurred since the October 1st Interim Report. 2nd Interim reports allow the Board of Education (and the State of California) the opportunity to measure actual expenditures as of January 31st to the revised budget and projected expenses.

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 budget adoption in June. Below is a summarization of these changes. Detailed information can be found in the Budget Revision section of the report.

REVENUES

REVENUE LIMIT INCOME

No change in Revenue Limit but the impact of the deficit is outlined below:

The Base Revenue Limit per ADA (average daily attendance) for 2009-10 is \$6386.

The deficit applied to the base revenue limit is 18.355%

The Base Revenue Limit per ADA after the applied deficit is \$5214.

A loss of \$1,172 per ADA.

Revenue Limit ADA is calculated at 3701.0.

LOSS DUE TO DEFICIT = \$4.3 million.

REVENUE

The overall change to the unrestricted fund balance is \$-3,379.00, due to revenue recalculation.

The increase to restricted revenue is due to the release of the funding allocations included in the Consolidated Application. The increased programs include Title III, Economic Impact Aid and English Language Acquisition Program. Additionally, the district continues to receive donations and revises the budget as funds are received.

EXPENDITURES

RESTRICTED AND UNRESTRICTED

Overall expenditures have increased to align with the additional restricted revenue received.

FUND BALANCE, RESERVE & CASH FLOW

NET CHANGE TO ENDING FUND BALANCE

The overall net to change to the ending fund balance is a minimal decrease of \$15,091 which is a result of ARRA funds and staffing adjustments.

	GENERAL FUND		Difference
	1 st Interim Oct 31	2 nd Interim Jan 31	
REVENUES	50,927,578	51,102,543	174,965
EXPENDITURES	53,314,962	53,505,018	190,056
INCREASE/ (DECREASE)	(2,387,384)	(2,402,475)	(15,091)
FUND BALANCE			
Beginning Fund Balance			
Ending Fund Balance	1-Jul 5,911,154	5,911,154	
	30-Jun 3,523,770	3,508,679	(15,091)

RESERVE

Per the California Department of Education, Albany Unified School District is required to maintain a 3% Reserve for Economic Uncertainties. Staff recommends a fiscally prudent reserve in excess of the required minimum. The 2nd Interim Report maintains the 3% reserve requirement, with an actual reserve percentage of 8.4%. The increased reserve level will provide additional fiscal security in light of the volatile State budget crisis and continued funding deferrals.

Name	Object Code	Year 2009 - 10
Total Revenues		51,102,543
Total Expenditures		53,505,018
Net Increase (Decrease) in Fund Balance		(2,402,475)
Fund Balance		
Beginning Fund Balance	9791	5,911,154
Ending Fund Balance		3,508,679
Components of Ending Fund Balance		
Revolving Cash	9711	25,000
Economic Uncertainties Required Percentage		3%
Designated for Economic Uncertainties	9770	2,907,891
Other Designated	9780	575,788
Available Ending Balance as a % of expenditures		8.4 %

NOTE: The SELPA Administrative Unit resides within the Albany Unified School District's budget and the revenues and expenditures of the unit are included in the above.
Reserve levels are based on the district's actual expenditures, less SELPA expenditures.

CASH FLOW

As a result of a healthy reserve, the districts cash flow projections for the year maintain a positive cash balance for each month. Depending on continued deferrals, the district will monitor cash carefully to assure a positive balance is maintained. A detailed analysis can be found in the Cash Flow section of this report.

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 2010-11 through 2011-12, as required.

A detailed report, including all assumptions, can be found in the Multi-Year Projection section of this report.

Based on current information, the district will be able to meet its fiscal obligations for the current and two subsequent years.

Below is a summary, which includes the new emergency parcel tax that begins with the 2010-11 year.

MULTI-YEAR PROJECTION

	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Total Revenues		51,102,605	47,225,046	47,899,453
Expenditures				
Total Expenditures		53,505,017	48,134,502	48,912,600
Net Increase (Decrease) in Fund Balance		-2,402,412	-909,456	-1,013,147
Fund Balance				
Beginning Fund Balance	9791	5,911,154	3,508,741	2,599,285
Ending Fund Balance		3,508,741	2,599,285	1,586,137
Components of Ending Fund Balance				
Reserved Balances	9700	0	0	0
Revolving Cash	9711	25,000	25,000	25,000
Legally Restricted Balance	9740 - 9759	575,788	5,662	8,168
Economic Uncertainties				
Percentage		8.4%	7.8%	4.6%
Designated for Economic Uncertainties	9770	2,907,953	2,568,622	1,552,970
Other Designated	9780	0	0	0
Undesignated/Unappropriated	9790	0	0	0
Negative Shortfall	9790	0	0	0

OTHER FUNDS

All other district funds are projected to have positive ending balances and are detailed in the **Other Funds** section of the report.

INTERIM CERTIFICATION

Positive Certification.

BUDGET REVISIONS

Comparative Object Summary -Restricted

Account Object Code		2009-10 1st Interim Report	2009-10 2nd Interim Report	Difference	
Fund 010 - General Fund					
Starting Balance					
9000	Gen Ledger	1,701,959	1,701,959		
Revenue					
8000	Revenue	33,071,576	33,253,922	182,346	Consolidated Application final allocations for Title III; EIA; ELAP; PTA and donations
Expense					
1000	Cert Sal	7,161,248	7,160,335	-913	
2000	Class Sal	1,901,740	1,880,890	-20,850	Reduce transportation overtime; site determined expenditures
3000	EmpBenefit	3,069,418	3,042,354	-27,064	PERS reduction recalculation; final para-educator hire w/o health.
4000	Books&Supp	1,165,307	1,283,541	118,234	Related to increased revenue; site determined expenditures.
5000	Svc&Op Exp	1,666,690	1,783,230	116,540	Related to increased revenue; site determined expenditures.
6000	Cap Outlay	125,000	125,000	0	
7000	OtherOutgo	19,096,632	19,104,743	8,111	Indirect costs; SELPA
Total for Expense Accounts		34,186,035	34,380,093	194,058	
Ending Balance					
9000	Gen Ledger	587,500	575,788	11,712.00-	
Starting Balance		1,701,959	1,701,959	.00	
Revenues		33,071,576	33,253,922	182,346.00	
Expenditures		34,186,035	34,380,093	194,058.00	
Ending Balance		587,500	575,788	11,712.00-	

ESCAPE ONLINE

Comparative Object Summary - Unrestricted

		2009/10	2009/10	Difference
Account		1st Interim Report	2nd Interim Report	
Object Code				
Fund 010				
Beginning Fund Balance				
9000	Gen Ledger	4,209,195	4,209,195	
Revenue				
8000	Revenue	17,856,002	17,848,621	7,381.00- Recalculation of Revenue Limit
Expense				
1000	Cert Sal	9,652,849	9,568,131	-84,718.00 Site determined expenditures to 5000; Final staffing
2000	Class Sal	1,810,188	1,831,016	20,828.00 Section 504 Para-Educator
3000	EmpBenefit	3,952,611	3,954,490	1,879.00 Related to salaries
4000	Books&Supp	1,011,062	1,013,455	2,393.00 Site determined expenditures
5000	Svc&Op Exp	1,622,692	1,684,151	61,459.00 From 1000, site determined
7000	OtherOutgo	1,079,525	1,073,682	-5,843.00 Indirect costs
Total for Expense Accounts		19,128,927	19,124,925	4,002.-
Ending Balance				
9000	Gen Ledger	2,936,270	2,932,891	3,379.00-
Starting Balance				
		4,209,195	4,209,195	.00
Revenues				
		17,856,002	17,848,621	7,381.00-
Expenditures				
		19,128,927	19,124,925	4,002.00-
Ending Balance				
		2,936,270	2,932,891	3,379.00-

CASH FLOW

Albany Unified School District

2009-10 2nd Interim

Cashflow Worksheet

Object	July	August	September	October	November	December
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BEGINNING CASH

9110	6,075,248.77	7,217,927.61	5,959,181.08	5,100,790.91	5,288,749.18	3,592,880.04
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RECEIPTS

Revenue Limit Sources

Property Tax

8020-8079	17,496.11	206,262.65	177,785.04	1,312.22	18,628.74	1,743,405.03
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State Aid

8010-8019	360,067.00	0.00	1,128,198.00	1,512,087.00	565,244.00	1,637,795.00
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Other

8080-8099	8,370.13	17,334.21	15,994.30	7,019.02	16,199.88	12,477.90
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Federal Revenues

8100-8299	0.00	0.00	0.00	0.00	69,798.00	0.00
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Other State Revenues

8300-8599	330,694.00	0.00	1,240,584.37	2,265,025.00	965,912.00	2,137,235.00
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Other Local Revenues

8600-8799	1,342.58	223,425.79	27,151.84	27,882.23	148,253.18	2,181,873.55
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Transfers In

8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
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All Other Financing

8931-8979	0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL RECEIPTS

	717,969.82	447,022.65	2,589,713.55	3,813,325.47	1,784,035.80	7,712,786.48
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DISBURSEMENTS

Certificated Salaries

1000-1999	96,514.05	399,546.98	1,608,133.65	1,433,255.69	1,629,473.48	16,661.06
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Classified Salaries

2000-2999	144,497.79	315,360.12	307,303.11	151,258.54	338,685.48	389,333.59
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Employee Benefits

3000-3999	109,880.93	242,523.33	644,985.73	530,280.91	642,459.66	206,157.11
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Supplies & Services

4000-5999	124,240.18	158,990.95	417,251.33	271,206.70	394,577.94	327,406.38
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Capital Outlay

6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
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Other Outgo

7000-7499	269,121.00	0.00	1,686,107.30	1,502,458.38	500,604.86	1,450,500.68
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Interfund Transfers Out

7600-7629	0.00	0.00	0.00	0.00	50,000.00	0.00
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All Other Financing Uses

7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL DISBURSEMENTS

	744,253.95	1,116,421.38	4,663,781.12	3,888,460.22	3,555,801.42	2,390,058.82
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PRIOR YEAR TRANSACTIONS

Accounts Receivable

	5,141,880.80	301,404.32	1,081,278.30	237,058.58	37,730.49	1,143,655.78
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Accounts Payable

	(3,972,917.83)	(890,752.12)	134,399.10	26,034.44	38,165.99	(467,886.25)
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TOTAL PRIOR YEAR TRANS

	1,168,962.97	(589,347.80)	1,215,677.40	263,093.02	75,896.48	675,769.53
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NET MONTHLY CHANGE

	1,142,678.84	(1,258,746.53)	(858,390.17)	187,958.27	(1,695,869.14)	5,998,497.19
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NET ENDING CASH

	7,217,927.61	5,959,181.08	5,100,790.91	5,288,749.18	3,592,880.04	9,591,377.23
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Albany Unified School District

2009-10 2nd Interim

Cashflow Worksheet

Object	January	February	March	April	May	June	Accruals	Total
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BEGINNING CASH

9110	9,591,377.23	9,242,301.19	5,541,999.76	5,091,110.88	3,495,487.38	1,136,526.58		6,075,248.77
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RECEIPTS

Revenue Limit Sources

Property Tax	8020-8079	1,462,678.75	121,679.82	121,679.82	1,843,628.75	369,434.07	0.00	6,083,991.00
State Aid	8010-8019	1,691,152.00	61,237.00	1,070,576.00	713,719.00	535,288.00	2,972,063.00	12,247,426.00
Other	8080-8099	17,529.02	20,589.38	20,064.50	19,925.54	89,443.25	20,861.87	265,809.00
Federal Revenues	8100-8299	742,952.00	391,894.67	2,716,705.30	245,947.35	240,319.30	5,011,163.38	9,418,780.00
Other State Revenues	8300-8599	2,287,074.61	1,721,632.22	1,721,632.22	2,247,301.49	1,721,632.23	342,297.86	16,981,021.00
Other Local Revenues	8600-8799	61,109.60	282,325.54	282,325.54	2,592,092.67	217,174.35	60,559.13	6,105,516.00
Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing	8931-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,262,495.98	2,599,358.63	5,932,983.38	7,662,614.80	3,173,291.20	5,434,882.24	51,102,543.00

DISBURSEMENTS

Certificated Salaries	1000-1999	3,225,780.52	1,664,283.50	1,664,283.50	1,664,283.50	1,664,283.50	1,661,966.57	16,728,466.00
Classified Salaries	2000-2999	354,485.19	296,954.24	373,668.04	373,668.04	296,954.24	369,737.96	3,711,906.34
Employee Benefits	3000-3999	1,132,258.81	697,165.74	697,165.74	697,165.74	697,165.74	699,633.77	6,996,843.21
Supplies & Services	4000-5999	355,858.27	732,037.54	486,665.99	974,841.88	608,709.97	912,589.87	5,764,377.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	125,000.00	125,000.00
Other Outgo	7000-7499	2,131,833.72	2,012,270.60	2,265,140.55	3,754,382.25	2,265,138.55	841,448.11	18,679,006.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	1,449,419.00	1,499,419.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		7,200,216.51	5,402,711.62	5,486,923.82	7,464,341.41	5,532,252.00	6,059,795.28	53,505,017.55

PRIOR YEAR TRANSACTIONS

Accounts Receivable	144,447.98	(148,469.94)	(148,469.94)	(296,939.88)	0.00	0.00	0.00	7,493,576.49
Accounts Payable	444,196.51	(748,478.50)	(748,478.50)	(1,496,957.01)	0.00	0.00	0.00	(7,682,674.17)
TOTAL PRIOR YEAR TRANS	588,644.49	(896,948.44)	(896,948.44)	(1,793,896.89)	0.00	0.00	0.00	(189,097.68)

NET MONTHLY CHANGE

(349,076.04)	(3,700,301.43)	(450,888.88)	(1,595,623.50)	(2,358,960.80)	(624,913.04)	2,972,063.00	(2,591,572.23)
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NET ENDING CASH

9,242,301.19	5,541,999.76	5,091,110.88	3,495,487.38	1,136,526.58	511,613.54	2,972,063.00	3,483,676.54
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MULTI-YEAR PROJECTIONS

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

2009-10

- ☐ Original Adopted Budget
☐ First Interim Report
☒ Second Interim Report

LEA:

Albany Unified
School District**ADA Average Daily Attendance/Enrollment**

	2009-10	2010-11	2011-12
Projected District K-12 Revenue Limit ADA,	3,701.00	3,682.00	3,687.00
Estimated Actual ADA if Declining Enrollment			
Projected Enrollment	3,864	3,868	3,873

REVENUES

	2009-10	2010-11	2011-12
Revenue Limit Statutory COLA	4.25%	-0.38%	1.50%
Revenue Limit Deficit	18.36%	18.36%	18.36%
Funded Revenue Limit COLA	-7.64%	-38.00%	1.50%
Federal COLA	0.00%	0.00%	0.00%
State Categorical COLA	0.00%	-0.38%	1.50%
Local Revenues	0.00%	0.00%	0.00%
Parcel Tax	555.00 Per Parcel + Commercial	555.00 Per Parcel + Commercial	555.00 Per Parcel + Commercial
Parcel Tax - New		149.00 Per Parcel + Commercial	149.00 Per Parcel + Commercial
Lottery - Restricted per ADA	\$110.00	\$110.00	\$110.00
Lottery - Unrestricted per ADA	\$13.00	\$13.00	\$13.00
Interest	3.5%	3.9%	4.3%
California CPI	0.8%	2.0%	2.6%

EXPENDITURES (Salaries and Benefits)

Certificated - Object 1000s	2009-10	2010-11	2011-12
Step and Column	2.50%	2.50%	2.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	231.90	232.00	232.00

Classified - Object 2000s	2009-10	2010-11	2011-12
Step and Column	1.00%	1.50%	1.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	92.00	92.00	92.00

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

2009-10

- ☐ Original Adopted Budget
☐ First Interim Report
☒ Second Interim Report

LEA:

Albany Unified
School District

Benefits - Object 3000s	2009-10	2010-11	2011-12
Certificated H&W % Increase/Decrease	5.00%	6.00%	6.00%
Classified H&W % Increase/Decrease	5.00%	6.00%	6.00%
Employer STRS Cost	8.25%	8.25%	8.25%
Employer PERS Cost	9.709%	9.709%	9.709%
PERS Revenue Limit Reduction	3.311%	3.311%	3.311%
FICA	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	0.30%	0.40%	0.40%
Worker's Compensation Cost	1.99%	1.99%	1.99%

Supplies, Services and Equipment Object 4000's/5000's	2009-10	2010-11	2011-12
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)	2009-10	2010-11	2011-12
General Fund Interfund Transfers In	\$0.00	\$0.00	\$0.00
General Fund Interfund Transfers Out	\$1,499,419.00	\$49,419.00	\$49,419.00

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

	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Total Revenues		51,102,605	47,225,046	47,899,453
Expenditures				
Total Expenditures		53,505,017	48,134,502	48,912,600
Net Increase (Decrease) in Fund Balance		-2,402,412	-909,456	-1,013,147
Fund Balance				
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Ending Fund Balance		3,508,741	2,599,285	1,586,137
Components of Ending Fund Balance				
Reserved Balances	9700	0	0	0
Revolving Cash	9711	25,000	25,000	25,000
Legally Restricted Balance	9740 - 9759	575,788	5,662	8,168
Economic Uncertainties Percentage		8.4%	7.8%	4.6%
Designated for Economic Uncertainties	9770	2,907,953	2,568,622	1,552,970
Other Designated	9780	0	0	0
Undesignated/Unappropriated	9790	0	0	0
Negative Shortfall	9790	0	0	0

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

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$18,597,287.56	\$18,622,772.10	\$18,992,768.38
Federal Revenues	8100 - 8299	\$9,418,780.00	\$5,062,299.00	\$5,062,299.00
Other State Revenues	8300 - 8599	\$16,981,021.00	\$16,919,636.41	\$17,217,346.50
Other Local Revenues	8600 - 8799	\$6,105,516.00	\$6,620,338.00	\$6,627,039.55
Total Revenues		\$51,102,604.56	\$47,225,045.51	\$47,899,453.43
Expenditures				
Certificated Salaries	1000 - 1999	\$16,728,466.00	\$17,140,404.55	\$17,562,641.57
Classified Salaries	2000 - 2999	\$3,708,609.34	\$3,763,605.79	\$3,819,427.19
Employee Benefits	3000 - 3999	\$6,996,843.21	\$7,302,067.01	\$7,623,353.66
Books and Supplies	4000 - 4999	\$2,296,996.00	\$1,379,791.98	\$1,356,335.34
Services and Other Operating	5000 - 5999	\$3,470,677.70	\$3,358,903.93	\$3,361,113.79
Capital Outlay	6000 - 6900	\$125,000.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$18,816,163.00	\$15,277,467.00	\$15,277,467.00
Direct Support/Indirect Cost	7300 - 7399	(\$137,157.00)	(\$137,157.00)	(\$137,157.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$52,005,598.25	\$48,085,083.26	\$48,863,181.55
Excess (Deficiency) of Revenues Over		(\$902,993.69)	(\$860,037.75)	(\$963,728.12)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$1,499,419.00	\$49,419.00	\$49,419.00
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	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$1,499,419.00)	(\$49,419.00)	(\$49,419.00)
Net Increase (Decrease) in Fund Balance		(\$2,402,412.69)	(\$909,456.75)	(\$1,013,147.12)
Fund Balance				
Beginning Fund Balance	9791	\$5,911,154.00	\$3,508,741.31	\$2,599,284.56
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$5,911,154.00	\$3,508,741.31	\$2,599,284.56
Ending Fund Balance		\$3,508,741.31	\$2,599,284.56	\$1,586,137.44
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	\$575,788.09	\$5,662.49	\$8,167.90
Economic Uncertainties Percentage		5%	5%	3%
Designated for Economic Uncertainties	9770	\$2,905,322.44	\$2,565,568.97	\$1,550,529.44
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$2,630.78	\$3,053.10	\$2,440.10
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

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

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$18,046,389.56	\$18,071,874.10	\$18,441,870.38
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$3,063,661.00	\$3,054,917.49	\$3,103,954.45
Other Local Revenues	8600 - 8799	\$411,988.00	\$417,838.00	\$424,539.55
Total Revenues		\$21,522,038.56	\$21,544,629.59	\$21,970,364.38
Expenditures				
Certificated Salaries	1000 - 1999	\$9,568,131.00	\$9,807,334.27	\$10,052,517.63
Classified Salaries	2000 - 2999	\$1,831,016.00	\$1,858,481.24	\$1,886,358.46
Employee Benefits	3000 - 3999	\$3,954,489.34	\$4,134,002.28	\$4,323,115.15
Books and Supplies	4000 - 4999	\$1,013,455.00	\$914,402.16	\$915,659.70
Services and Other Operating	5000 - 5999	\$1,684,151.00	\$1,707,772.76	\$1,739,124.55
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$20,000.00	\$20,000.00	\$20,000.00
Direct Support/Indirect Cost	7300 - 7399	(\$445,737.00)	(\$445,737.00)	(\$445,737.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$17,625,505.34	\$17,996,255.71	\$18,491,038.49
Excess (Deficiency) of Revenues Over		\$3,896,533.22	\$3,548,373.88	\$3,479,325.89
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$1,499,419.00	\$49,419.00	\$49,419.00
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	(\$3,673,356.00)	(\$3,838,286.03)	(\$4,445,559.42)
Total Other Financing Sources/Uses		(\$5,172,775.00)	(\$3,887,705.03)	(\$4,494,978.42)
Net Increase (Decrease) in Fund Balance		(\$1,276,241.78)	(\$339,331.15)	(\$1,015,652.53)
Fund Balance				
Beginning Fund Balance	9791	\$4,209,195.00	\$2,932,953.22	\$2,593,622.07
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$4,209,195.00	\$2,932,953.22	\$2,593,622.07
Ending Fund Balance		\$2,932,953.22	\$2,593,622.07	\$1,577,969.54
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	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		5%	5%	3%
Designated for Economic Uncertainties	9770	\$2,905,322.44	\$2,565,568.97	\$1,550,529.44
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$2,630.78	\$3,053.10	\$2,440.10
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

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

Name	Object Code	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Revenues				
Revenue Limit Sources	8010 - 8099	\$550,898.00	\$550,898.00	\$550,898.00
Federal Revenues	8100 - 8299	\$9,418,780.00	\$5,062,299.00	\$5,062,299.00
Other State Revenues	8300 - 8599	\$13,917,360.00	\$13,864,718.92	\$14,113,392.05
Other Local Revenues	8600 - 8799	\$5,693,528.00	\$6,202,500.00	\$6,202,500.00
Total Revenues		\$29,580,566.00	\$25,680,415.92	\$25,929,089.05
Expenditures				
Certificated Salaries	1000 - 1999	\$7,160,335.00	\$7,333,070.28	\$7,510,123.94
Classified Salaries	2000 - 2999	\$1,877,593.34	\$1,905,124.55	\$1,933,068.73
Employee Benefits	3000 - 3999	\$3,042,353.87	\$3,168,064.73	\$3,300,238.51
Books and Supplies	4000 - 4999	\$1,283,541.00	\$465,389.82	\$440,675.64
Services and Other Operating	5000 - 5999	\$1,786,526.70	\$1,651,131.17	\$1,621,989.24
Capital Outlay	6000 - 6900	\$125,000.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$18,796,163.00	\$15,257,467.00	\$15,257,467.00
Direct Support/Indirect Cost	7300 - 7399	\$308,580.00	\$308,580.00	\$308,580.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$34,380,092.91	\$30,088,827.55	\$30,372,143.06
Excess (Deficiency) of Revenues Over		(\$4,799,526.91)	(\$4,408,411.63)	(\$4,443,054.01)
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	\$3,673,356.00	\$3,838,286.03	\$4,445,559.42
Total Other Financing Sources/Uses		\$3,673,356.00	\$3,838,286.03	\$4,445,559.42
Net Increase (Decrease) in Fund Balance		(\$1,126,170.91)	(\$570,125.60)	\$2,505.41
Fund Balance				
Beginning Fund Balance	9791	\$1,701,959.00	\$575,788.09	\$5,662.49
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$1,701,959.00	\$575,788.09	\$5,662.49
Ending Fund Balance		\$575,788.09	\$5,662.49	\$8,167.90
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$575,788.09	\$5,662.49	\$8,167.90
Designated for Economic Uncertainties	9770	\$0.00	\$0.00	\$0.00
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
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

Enrollment, P2ADA Enrollment Factors

Enrollment	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
K	226	233	228	240	269	266	266	264
1	239	251	260	266	246	281	261	274
2	215	248	260	260	264	253	285	265
3	223	241	263	271	259	266	257	288
4	220	240	248	268	277	260	270	260
5	238	235	261	263	254	280	272	276
Subtotal (K - 5)	1,361	1,448	1,520	1,568	1,569	1,606	1,611	1,627
6	268	287	253	301	298	288	285	293
7	313	297	298	307	313	310	309	293
8	289	320	310	314	315	321	315	310
Subtotal (6 - 8)	870	904	861	922	926	919	909	896
9	339	317	330	320	345	330	340	323
10	294	340	316	331	321	345	330	340
11	310	283	334	328	338	324	350	335
12	249	306	286	341	334	340	328	352
Subtotal (9 - 12)	1,192	1,246	1,266	1,320	1,338	1,339	1,348	1,350
Ungraded Elementary	0	0	0	0	0	0	0	0
Ungraded Secondary	0	0	0	0	0	0	0	0
Subtotal Excluding Charter Schools	3,423	3,598	3,647	3,810	3,833	3,864	3,868	3,873
Charter Schools (to calculate in-lieu property taxes)	0	0	0	0	0	0	0	0
Total	3,423	3,598	3,647	3,810	3,833	3,864	3,868	3,873
P2ADA	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Excluding Charter Schools	3,323.05	3,476.39	3,506.96	3,665.22	3,701.14	3,678.53	3,682.34	3,687.10
Charter Schools (to calculate in-lieu property taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COE CommSchs/SpEd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,323.05	3,476.39	3,506.96	3,665.22	3,701.14	3,678.53	3,682.34	3,687.10
Enrollment Factors	Historical 5 2004 - 05	Historical 4 2005 - 06	Historical 3 2006 - 07	Historical 2 2007 - 08	Historical 1 2008 - 09	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
Excluding Charter Schools	0.9708	0.9662	0.9616	0.9620	0.9656	0.9520	0.9520	0.9520
Charter Schools (to calculate in-lieu property taxes)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Description	Revenue Limit		
	Base Year 2009 - 10	Year 1 2010 - 11	Year 2 2011 - 12
1. Base Revenue Limit Per ADA			
1.a. State Avg Base RL Per ADA (Prior Yr)	\$6,150.00	\$6,411.00	\$6,387.00
1.b. Base RL per ADA (Prior Yr)	\$6,125.35	\$6,386.35	\$6,362.35
2. Inflation Increase	\$261	(\$24)	\$115
3. All Other Adjustments	\$0.00	\$0.00	\$0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA	\$6,386.35	\$6,362.35	\$6,477.35
Revenue Limit Subject To Deficit			
5. Total Base Revenue Limit			
5.a. Base Revenue Limit Per ADA (Line 4)	\$6,386.35	\$6,362.35	\$6,477.35
5.b. Prior Year P2 ADA	3,701.14	3,678.53	3,682.34
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,701.14	3,678.53	3,682.34
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,678.53	3,682.34	3,687.10
5.d. ADA Used for Revenue Limit	3,701.14	3,682.34	3,687.10
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.iii. COE CommSchs/SpEd	0.00	0.00	0.00
5.e. ADA used for Revenue Limit	3,701.14	3,682.34	3,687.10
5.f. Total Base Revenue Limit	\$23,636,775.44	\$23,428,335.90	\$23,882,637.18
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
8. Meals for Needy Pupils	\$0.00	\$0.00	\$0.00
9. 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	\$41,535.00	\$41,535.00	\$41,535.00
14. Less: Class Size Penalties Adjustment	\$0.00	\$0.00	\$0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT	\$23,678,310.44	\$23,469,870.90	\$23,924,172.18
Deficit Calculation			
16. Revenue Limit Deficit: K-12 (SSC)	18.35500%	18.35500%	18.35500%
16.a. Loss to Deficit	\$4,346,153.88	\$4,307,894.80	\$4,391,281.80
17. SubTotal, After Deficit	\$19,332,156.56	\$19,161,976.10	\$19,532,890.38
Other Revenue Limit Items Net of Any Deficit			
18. Unemployment Insurance Revenue	\$68,212.00	\$68,212.00	\$68,212.00
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	\$135,158.00	\$159,966.25	\$189,328.06
22. PERS Safety Adjustment/SFUSD PERS Adjustment	\$0.00	\$0.00	\$0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS	(\$66,946.00)	(\$91,754.25)	(\$121,116.06)
24. TOTAL REVENUE LIMIT	\$19,265,210.56	\$19,070,221.85	\$19,411,774.32

Revenue Limit
Revenue Limit

Revenue Limit Local Sources			
25. Property Taxes	\$6,083,991.00	\$6,083,991.00	\$6,083,991.00
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
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	\$6,083,991.00	\$6,083,991.00	\$6,083,991.00
31. Charter School General Purpose Block Grant Offset (Unified Districts Only)	\$0.00	\$0.00	\$0.00
32. STATE AID PORTION OF REVENUE	\$13,181,219.56	\$12,986,230.85	\$13,327,783.32
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	\$935,747.00	\$740,082.00	\$741,000.00
37. Adjusted State Aid Portion of RL (2009-10 Only)	\$12,245,472.56	\$12,246,148.85	\$12,586,783.32
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	\$0.00	\$0.00
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	\$12,245,472.56	\$12,246,148.85	\$12,586,783.32
44. Less: Revenue Limit State Apportionment Receipts	\$0.00	\$0.00	\$0.00
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	\$12,245,472.56	\$12,246,148.85	\$12,586,783.32
Reconciliation to SACS Form 01			
46. Total State Aid Portion of Revenue Limit (Line 43)	\$12,245,472.56	\$12,246,148.85	\$12,586,783.32
47. Total, Revenue Limit - Local Sources	\$6,083,991.00	\$6,083,991.00	\$6,083,991.00
48. Total Combined Revenue Limit	\$18,329,463.56	\$18,330,139.85	\$18,670,774.32
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	\$0.00	\$0.00
51. PERS Revenue Limit Reduction (Line 21)	\$135,158.00	\$159,966.25	\$189,328.06
52. Total Unrestricted Revenue Limit Sources	\$18,046,389.56	\$18,071,874.10	\$18,441,870.38

OTHER FUNDS

ALBANY UNIFIED SCHOOL DISTRICT

2009-10 2nd Interim Financial Report -- Other Funds & Interfund Transfers

FUND:	General Education	Adult Education	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	Postemployment Benefits	Building Fund	Capital Facilities
	10	110	120	130	140	170	200	210	250
A. REVENUES	51,102,543	388,457	2,528,512	810,000	3,000	0	0	10,000,000	53,044
B. EXPENDITURES	52,005,599	378,680	2,528,512	859,419	200,000	0	0	9,116,805	70,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	-903,056	9,777	0	-49,419	-197,000	0	0	883,195	-16,956
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers In 8910-8928									
Adult Education		50,000							
Cafeteria Fund				49,419					
Special Reserve						1,400,000			
Interfund Transfers Out 7610-7629									
Adult Education	-50,000								
Special Reserve	-1,400,000								
Staff Dev/Technology									
Cafeteria Fund	-49,419								
TOTAL OTHER FINANCING SOURCES/USES	-1,499,419	50,000	0	49,419	0	1,400,000	0	0	0
E. NET INCREASE (DECREASE) TO FUND BALANCE	-2,402,475	59,777	0	0	-197,000	1,400,000	0	883,195	-16,956
F. FUND BALANCE									
1) Beginning Balance - July 1	5,911,154	62,448	0	19,050	655,496	0	1,186,337	1,262,481	49,118
Audit Adjustments								0	
2) Ending Balance - June 30	3,508,679	122,225	0	19,050	458,496	1,400,000	1,186,337	2,145,676	32,162
Components of Ending Fund Balance									
Revolving Fund Cash	25,000	0	0	0	0		0	0	0
Stores		0	0	8,048	0		0	0	0
Prepaid Expense	0	0	0	0	0		0	0	0
Designated for Economic Uncertainties	2,907,891	0	0	0					
Restricted Funds	0		0				0	0	
Other Designations	575,788	122,225	0	11,002	458,496	1,400,000	1,186,337	2,145,676	32,162
Undesignated Am 9790	0	0	0	0	0	0	0	0	0
Designated for:		Program Cash Flow			Facilities	Staff Dev Technology	GASB 45	Facilities Pool	Facilities

2009-10 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	19,120,618.00	18,046,328.00	10,617,376.99	18,046,328.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,620.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,111,714.00	3,063,661.00	1,521,520.97	3,063,661.00	0.00	0.0%
4) Other Local Revenue		8600-8799	382,616.00	411,988.00	68,605.79	411,988.00	0.00	0.0%
5) TOTAL, REVENUES			22,614,948.00	21,521,977.00	12,209,123.75	21,521,977.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,673,901.00	9,568,131.00	4,929,335.36	9,568,131.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,800,339.00	1,831,016.00	998,751.35	1,831,016.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,428,855.00	3,954,490.00	2,044,464.09	3,954,489.34	0.66	0.0%
4) Books and Supplies		4000-4999	829,189.00	1,013,455.00	286,740.32	1,013,455.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,558,915.00	1,684,151.00	770,420.13	1,684,151.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(439,894.00)	(445,737.00)	0.00	(445,737.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			18,871,305.00	17,625,506.00	9,029,711.25	17,625,505.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,743,643.00	3,896,471.00	3,179,412.50	3,896,471.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	84,312.00	1,499,419.00	50,000.00	1,499,419.00	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	(3,652,377.00)	(3,673,356.00)	0.00	(3,673,356.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,736,689.00)	(5,172,775.00)	(50,000.00)	(5,172,775.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,954.00	(1,276,304.00)	3,129,412.50	(1,276,303.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,742,180.00	4,209,195.00		4,209,195.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,742,180.00	4,209,195.00		4,209,195.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,742,180.00	4,209,195.00		4,209,195.00		
2) Ending Balance, June 30 (E + F1e)			2,749,134.00	2,932,891.00		2,932,891.66		
Components of Ending Fund Balance								
a) Reserve for								
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		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,724,134.00	2,907,891.00		2,907,891.66		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,864,321.00	12,245,411.00	6,894,543.00	12,245,411.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	34,450.00	36,153.00	0.00	36,153.00	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	7.00	78.00	352.27	78.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,632,589.00	3,671,850.00	1,922,166.19	3,671,850.00	0.00	0.0%
Unsecured Roll Taxes		8042	202,361.00	201,777.00	177,996.09	201,777.00	0.00	0.0%
Prior Years' Taxes		8043	4,327.00	9,005.00	3,811.79	9,005.00	0.00	0.0%
Supplemental Taxes		8044	185,984.00	143,666.00	25,925.09	143,666.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,479,534.00	2,021,462.00	1,497,317.11	2,021,462.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			19,403,573.00	18,329,402.00	10,522,111.54	18,329,402.00	0.00	0.0%
Revenue Limit Transfers								
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						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	135,277.00	135,158.00	95,265.45	135,158.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			19,120,618.00	18,046,328.00	10,617,376.99	18,046,328.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290						

2009-10 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	1,620.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	1,620.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	376,392.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	865,000.00	865,000.00	234,281.00	865,000.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	38,288.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	424,312.00	424,312.00	139,314.73	424,312.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,407,722.00	1,774,349.00	1,147,925.24	1,774,349.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,111,714.00	3,063,661.00	1,521,520.97	3,063,661.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

2009-10 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	50,000.00	25,913.86	50,000.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	19,256.55	150,000.00	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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	164,049.00	174,362.00	2,000.00	174,362.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	18,567.00	37,626.00	21,435.38	37,626.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			382,616.00	411,988.00	68,605.79	411,988.00	0.00	0.0%
TOTAL, REVENUES			22,614,948.00	21,521,977.00	12,209,123.75	21,521,977.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,769,787.00	7,728,905.00	3,906,501.48	7,728,905.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	581,055.00	544,858.00	281,799.01	544,858.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,323,059.00	1,294,368.00	741,034.87	1,294,368.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,673,901.00	9,568,131.00	4,929,335.36	9,568,131.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	27,195.00	73,817.00	25,141.79	73,817.00	0.00	0.0%
Classified Support Salaries		2200	567,360.00	573,946.00	315,847.37	573,946.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	395,111.00	286,000.00	163,085.17	286,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	767,411.00	843,515.00	468,103.09	843,515.00	0.00	0.0%
Other Classified Salaries		2900	43,262.00	53,738.00	26,573.93	53,738.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,800,339.00	1,831,016.00	998,751.35	1,831,016.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	881,305.00	795,508.00	398,855.84	795,507.92	0.08	0.0%
PERS		3201-3202	177,899.00	184,275.00	99,723.46	184,275.40	(0.40)	0.0%
OASDI/Medicare/Alternative		3301-3302	297,728.00	281,470.00	135,665.45	281,469.80	0.20	0.0%
Health and Welfare Benefits		3401-3402	2,327,468.00	1,884,003.00	940,052.73	1,884,002.97	0.03	0.0%
Unemployment Insurance		3501-3502	37,580.00	38,340.00	19,473.13	38,339.71	0.29	0.0%
Workers' Compensation		3601-3602	249,695.00	227,737.00	118,322.81	227,736.54	0.46	0.0%
OPEB, Allocated		3701-3702	383,000.00	464,000.00	273,855.04	464,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,489.00	28,855.00	37,884.53	28,855.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,691.00	50,302.00	20,631.10	50,302.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,428,855.00	3,954,490.00	2,044,464.09	3,954,489.34	0.66	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	210,828.00	82,655.55	210,828.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	485.00	97.84	485.00	0.00	0.0%
Materials and Supplies		4300	708,614.00	757,567.00	194,605.61	757,567.00	0.00	0.0%
Noncapitalized Equipment		4400	20,575.00	44,575.00	9,486.45	44,575.00	0.00	0.0%
Food		4700	0.00	0.00	(105.13)	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			829,189.00	1,013,455.00	286,740.32	1,013,455.00	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	28,250.00	38,607.00	7,997.12	38,607.00	0.00	0.0%
Dues and Memberships		5300	26,250.00	26,250.00	2,617.50	26,250.00	0.00	0.0%
Insurance		5400-5450	145,000.00	145,000.00	72,260.00	145,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	617,700.00	607,700.00	288,831.41	607,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,115.00	210,502.00	117,979.90	210,502.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	456,700.00	549,866.00	244,954.59	549,866.00	0.00	0.0%
Communications		5900	93,900.00	106,226.00	35,779.61	106,226.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,558,915.00	1,684,151.00	770,420.13	1,684,151.00	0.00	0.0%

2009-10 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

01 61127 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	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	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 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 Costs)			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(302,737.00)	(308,580.00)	0.00	(308,580.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(137,157.00)	(137,157.00)	0.00	(137,157.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(439,894.00)	(445,737.00)	0.00	(445,737.00)	0.00	0.0%
TOTAL, EXPENDITURES			18,871,305.00	17,625,506.00	9,029,711.25	17,625,505.34	0.66	0.0%

2009-10 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	84,312.00	49,419.00	0.00	49,419.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			84,312.00	1,499,419.00	50,000.00	1,499,419.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,652,377.00)	(3,673,356.00)	0.00	(3,673,356.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,652,377.00)	(3,673,356.00)	0.00	(3,673,356.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,736,689.00)	(5,172,775.00)	(50,000.00)	(5,172,775.00)	0.00	0.0%

2009-10 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance01 61127 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	550,898.00	550,898.00	(340.99)	550,898.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,028,434.00	9,418,780.00	1,826,583.67	9,418,780.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,891,374.00	13,917,360.00	7,741,841.28	13,917,360.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,778,420.00	5,693,528.00	3,174,690.01	5,693,528.00	0.00	0.0%
5) TOTAL, REVENUES			24,249,126.00	29,580,566.00	12,742,773.97	29,580,566.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,016,304.00	7,160,335.00	3,480,030.07	7,160,335.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,911,042.00	1,880,890.00	939,494.93	1,880,890.34	(0.34)	0.0%
3) Employee Benefits		3000-3999	2,727,532.00	3,042,354.00	1,456,307.80	3,042,353.87	0.13	0.0%
4) Books and Supplies		4000-4999	242,291.00	1,283,541.00	362,961.36	1,283,541.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,450,322.00	1,783,230.00	629,409.94	1,783,230.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	125,000.00	0.00	125,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,251,275.00	18,796,163.00	7,540,625.94	18,796,163.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	302,737.00	308,580.00	0.00	308,580.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,901,503.00	34,380,093.00	14,408,830.04	34,380,093.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,652,377.00)	(4,799,527.00)	(1,666,056.07)	(4,799,527.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,652,377.00	3,673,356.00	0.00	3,673,356.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,652,377.00	3,673,356.00	0.00	3,673,356.00		

2009-10 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,126,171.00)	(1,666,056.07)	(1,126,171.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	726,851.00	1,701,959.00		1,701,959.00	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)			726,851.00	1,701,959.00		1,701,959.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,851.00	1,701,959.00		1,701,959.00		
2) Ending Balance, June 30 (E + F1e)			726,851.00	575,788.00		575,787.79		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	570,844.00		556,878.00		
c) Undesignated Amount		9790				18,909.79		
d) Unappropriated Amount		9790	726,851.00	4,944.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	132,666.00	132,666.00	(340.99)	132,666.00	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			550,898.00	550,898.00	(340.99)	550,898.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	598,657.00	1,297,842.00	359,403.00	1,297,842.00	0.00	0.0%
Special Education Discretionary Grants		8182	73,704.00	122,003.00	17,518.00	122,003.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,011,452.00	7,551,928.00	1,320,438.00	7,551,928.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	337,139.00	439,525.00	127,866.48	439,525.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,482.00	7,482.00	8,694.91	7,482.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	(7,336.72)	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,028,434.00	9,418,780.00	1,826,583.67	9,418,780.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	13,302,676.00	13,302,676.00	7,308,320.00	13,302,676.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	28,200.00	28,200.00	14,948.00	28,200.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	274,920.00	290,952.00	174,571.00	290,952.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	44,562.00	44,562.00	6,264.84	44,562.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,160.00	8,160.00	0.00	8,160.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	14,673.44	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	232,856.00	242,810.00	223,064.00	242,810.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,891,374.00	13,917,360.00	7,741,841.28	13,917,360.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,369,186.00	4,840,028.00	2,849,452.22	4,840,028.00	0.00	0.0%

2009-10 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	284,234.00	728,500.00	325,237.79	728,500.00	0.00	0.0%
Tuition		8710	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,778,420.00	5,693,528.00	3,174,690.01	5,693,528.00	0.00	0.0%
TOTAL, REVENUES			24,249,126.00	29,580,566.00	12,742,773.97	29,580,566.00	0.00	0.0%

2009-10 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,867,962.00	5,816,246.00	2,790,700.47	5,816,246.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	564,389.00	575,929.00	285,626.68	575,929.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	268,683.00	446,890.00	230,996.53	446,890.00	0.00	0.0%
Other Certificated Salaries		1900	315,270.00	321,270.00	172,706.39	321,270.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,016,304.00	7,160,335.00	3,480,030.07	7,160,335.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,327,889.00	1,292,701.00	619,475.16	1,292,701.34	(0.34)	0.0%
Classified Support Salaries		2200	398,026.00	399,494.00	221,963.25	399,494.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	45,354.00	45,356.00	26,476.78	45,356.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,265.00	135,758.00	65,742.97	135,758.00	0.00	0.0%
Other Classified Salaries		2900	5,508.00	7,581.00	5,836.77	7,581.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,911,042.00	1,880,890.00	939,494.93	1,880,890.34	(0.34)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	454,213.00	561,879.00	268,225.40	561,879.00	0.00	0.0%
PERS		3201-3202	214,628.00	219,204.00	108,106.40	219,203.60	0.40	0.0%
OASDI/Medicare/Alternative		3301-3302	251,841.00	274,798.00	132,703.52	274,797.86	0.14	0.0%
Health and Welfare Benefits		3401-3402	1,538,189.00	1,671,598.00	791,691.48	1,671,598.05	(0.05)	0.0%
Unemployment Insurance		3501-3502	23,113.00	27,456.00	13,323.98	27,456.26	(0.26)	0.0%
Workers' Compensation		3601-3602	153,636.00	181,932.00	88,416.11	181,932.10	(0.10)	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	59,149.00	59,279.00	30,352.13	59,279.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,763.00	46,208.00	23,488.78	46,208.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,727,532.00	3,042,354.00	1,456,307.80	3,042,353.87	0.13	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	15,112.00	14,106.76	15,112.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,017.00	849.68	1,017.00	0.00	0.0%
Materials and Supplies		4300	203,854.00	1,228,975.00	292,234.90	1,228,975.00	0.00	0.0%
Noncapitalized Equipment		4400	38,437.00	38,437.00	55,770.02	38,437.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			242,291.00	1,283,541.00	362,961.36	1,283,541.00	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	92,885.00	308,327.00	9,427.42	308,327.00	0.00	0.0%
Dues and Memberships		5300	2,575.00	2,575.00	2,350.00	2,575.00	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	549.48	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,000.00	141,082.00	87,592.92	141,082.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,251,412.00	1,321,292.00	524,370.54	1,321,292.00	0.00	0.0%
Communications		5900	9,450.00	9,954.00	5,119.58	9,954.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,450,322.00	1,783,230.00	629,409.94	1,783,230.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	125,000.00	0.00	125,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,019,612.00	7,560,088.00	1,320,438.00	7,560,088.00	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	11,231,663.00	11,231,663.00	6,217,919.94	11,231,663.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	4,412.00	2,268.00	4,412.00	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 Costs)			15,251,275.00	18,796,163.00	7,540,625.94	18,796,163.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	302,737.00	308,580.00	0.00	308,580.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			302,737.00	308,580.00	0.00	308,580.00	0.00	0.0%
TOTAL, EXPENDITURES			27,901,503.00	34,380,093.00	14,408,630.04	34,380,093.21	(0.21)	0.0%

2009-10 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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,652,377.00	3,673,356.00	0.00	3,673,356.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			3,652,377.00	3,673,356.00	0.00	3,673,356.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,652,377.00	3,673,356.00	0.00	3,673,356.00	0.00	0.0%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	19,671,516.00	18,597,226.00	10,617,036.00	18,597,226.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,028,434.00	9,418,780.00	1,828,203.67	9,418,780.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,003,088.00	16,981,021.00	9,263,362.25	16,981,021.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,161,036.00	6,105,516.00	3,243,295.80	6,105,516.00	0.00	0.0%
5) TOTAL, REVENUES			46,864,074.00	51,102,543.00	24,951,897.72	51,102,543.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,690,205.00	16,728,466.00	8,409,365.43	16,728,466.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,711,381.00	3,711,906.00	1,938,246.28	3,711,906.34	(0.34)	0.0%
3) Employee Benefits		3000-3999	7,156,387.00	6,996,844.00	3,500,771.89	6,996,843.21	0.79	0.0%
4) Books and Supplies		4000-4999	1,071,480.00	2,296,996.00	649,701.68	2,296,996.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,009,237.00	3,467,381.00	1,399,830.07	3,467,381.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	125,000.00	0.00	125,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,271,275.00	18,816,163.00	7,540,625.94	18,816,163.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(137,157.00)	(137,157.00)	0.00	(137,157.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			46,772,808.00	52,005,599.00	23,438,541.29	52,005,598.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,266.00	(903,056.00)	1,513,356.43	(903,055.55)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	84,312.00	1,499,419.00	50,000.00	1,499,419.00	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			(84,312.00)	(1,499,419.00)	(50,000.00)	(1,499,419.00)		

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,954.00	(2,402,475.00)	1,463,356.43	(2,402,474.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,469,031.00	5,911,154.00		5,911,154.00	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)			3,469,031.00	5,911,154.00		5,911,154.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,469,031.00	5,911,154.00		5,911,154.00		
2) Ending Balance, June 30 (E + F1e)			3,475,985.00	3,508,679.00		3,508,679.45		
Components of Ending Fund Balance								
a) Reserve for								
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		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,724,134.00	2,907,891.00		2,907,891.66		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	570,844.00		556,878.00		
c) Undesignated Amount		9790				18,909.79		
d) Unappropriated Amount		9790	726,851.00	4,944.00				

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,864,321.00	12,245,411.00	6,894,543.00	12,245,411.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	34,450.00	36,153.00	0.00	36,153.00	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	7.00	78.00	352.27	78.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,632,589.00	3,671,850.00	1,922,166.19	3,671,850.00	0.00	0.0%
Unsecured Roll Taxes		8042	202,361.00	201,777.00	177,996.09	201,777.00	0.00	0.0%
Prior Years' Taxes		8043	4,327.00	9,005.00	3,811.79	9,005.00	0.00	0.0%
Supplemental Taxes		8044	185,984.00	143,666.00	25,925.09	143,666.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,479,534.00	2,021,462.00	1,497,317.11	2,021,462.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			19,403,573.00	18,329,402.00	10,522,111.54	18,329,402.00	0.00	0.0%
Revenue Limit Transfers								
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	0.0%
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	135,277.00	135,158.00	95,265.45	135,158.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	132,666.00	132,666.00	(340.99)	132,666.00	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			19,671,516.00	18,597,226.00	10,617,036.00	18,597,226.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	598,657.00	1,297,842.00	359,403.00	1,297,842.00	0.00	0.0%
Special Education Discretionary Grants		8182	73,704.00	122,003.00	17,518.00	122,003.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,011,452.00	7,551,928.00	1,320,438.00	7,551,928.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	337,139.00	439,525.00	127,866.48	439,525.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,482.00	7,482.00	8,694.91	7,482.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	(5,716.72)	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,028,434.00	9,418,780.00	1,828,203.67	9,418,780.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	13,302,676.00	13,302,676.00	7,308,320.00	13,302,676.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	28,200.00	28,200.00	14,948.00	28,200.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	274,920.00	290,952.00	174,571.00	290,952.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	376,392.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	865,000.00	865,000.00	234,281.00	865,000.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	38,288.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	468,874.00	468,874.00	145,579.57	468,874.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,160.00	8,160.00	0.00	8,160.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	14,673.44	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,640,578.00	2,017,159.00	1,370,989.24	2,017,159.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,003,088.00	16,981,021.00	9,263,362.25	16,981,021.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,369,186.00	4,840,028.00	2,849,452.22	4,840,028.00	0.00	0.0%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	50,000.00	25,913.86	50,000.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	19,256.55	150,000.00	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	164,049.00	174,362.00	2,000.00	174,362.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	302,801.00	766,126.00	346,673.17	766,126.00	0.00	0.0%
Tuition		8710	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,161,036.00	6,105,516.00	3,243,295.80	6,105,516.00	0.00	0.0%
TOTAL, REVENUES			46,864,074.00	51,102,543.00	24,951,897.72	51,102,543.00	0.00	0.0%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,637,749.00	13,545,151.00	6,697,201.95	13,545,151.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,145,444.00	1,120,787.00	567,425.69	1,120,787.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,591,742.00	1,741,258.00	972,031.40	1,741,258.00	0.00	0.0%
Other Certificated Salaries		1900	315,270.00	321,270.00	172,706.39	321,270.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,690,205.00	16,728,466.00	8,409,365.43	16,728,466.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,355,084.00	1,366,518.00	644,616.95	1,366,518.34	(0.34)	0.0%
Classified Support Salaries		2200	965,386.00	973,440.00	537,810.62	973,440.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	440,465.00	331,356.00	189,561.95	331,356.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	901,676.00	979,273.00	533,846.06	979,273.00	0.00	0.0%
Other Classified Salaries		2900	48,770.00	61,319.00	32,410.70	61,319.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,711,381.00	3,711,906.00	1,938,246.28	3,711,906.34	(0.34)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,335,518.00	1,357,387.00	667,081.24	1,357,386.92	0.08	0.0%
PERS		3201-3202	392,527.00	403,479.00	207,829.86	403,479.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	549,569.00	556,268.00	268,368.97	556,267.66	0.34	0.0%
Health and Welfare Benefits		3401-3402	3,865,657.00	3,555,601.00	1,731,744.21	3,555,601.02	(0.02)	0.0%
Unemployment Insurance		3501-3502	60,693.00	65,796.00	32,797.11	65,795.97	0.03	0.0%
Workers' Compensation		3601-3602	403,331.00	409,669.00	206,738.92	409,668.64	0.36	0.0%
OPEB, Allocated		3701-3702	383,000.00	464,000.00	273,855.04	464,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	94,638.00	88,134.00	68,236.66	88,134.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,454.00	96,510.00	44,119.88	96,510.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,156,387.00	6,996,844.00	3,500,771.89	6,996,843.21	0.79	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	225,940.00	96,762.31	225,940.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,502.00	947.52	1,502.00	0.00	0.0%
Materials and Supplies		4300	912,468.00	1,986,542.00	486,840.51	1,986,542.00	0.00	0.0%
Noncapitalized Equipment		4400	59,012.00	83,012.00	65,256.47	83,012.00	0.00	0.0%
Food		4700	0.00	0.00	(105.13)	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,071,480.00	2,296,996.00	649,701.68	2,296,996.00	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	121,135.00	346,934.00	17,424.54	346,934.00	0.00	0.0%
Dues and Memberships		5300	28,825.00	28,825.00	4,967.50	28,825.00	0.00	0.0%
Insurance		5400-5450	145,000.00	145,000.00	72,260.00	145,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	617,700.00	607,700.00	289,380.89	607,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	285,115.00	351,584.00	205,572.82	351,584.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,708,112.00	1,871,158.00	769,325.13	1,871,158.00	0.00	0.0%
Communications		5900	103,350.00	116,180.00	40,899.19	116,180.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,009,237.00	3,467,381.00	1,399,830.07	3,467,381.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	125,000.00	0.00	125,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	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	4,019,612.00	7,560,088.00	1,320,438.00	7,560,088.00	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	11,231,663.00	11,231,663.00	6,217,919.94	11,231,663.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	4,412.00	2,268.00	4,412.00	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 Costs)			15,271,275.00	18,816,163.00	7,540,625.94	18,816,163.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(137,157.00)	(137,157.00)	0.00	(137,157.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(137,157.00)	(137,157.00)	0.00	(137,157.00)	0.00	0.0%
TOTAL, EXPENDITURES			46,772,808.00	52,005,599.00	23,438,541.29	52,005,598.55	0.45	0.0%

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General Fund
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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	84,312.00	49,419.00	0.00	49,419.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			84,312.00	1,499,419.00	50,000.00	1,499,419.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(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)			(84,312.00)	(1,499,419.00)	(50,000.00)	(1,499,419.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	288,000.00	388,457.00	118,837.66	388,457.00	0.00	0.0%
5) TOTAL REVENUES			288,000.00	388,457.00	118,837.66	388,457.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	150,000.00	243,832.00	110,839.38	243,832.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,481.00	35,516.00	19,472.07	35,516.00	0.00	0.0%
3) Employee Benefits		3000-3999	46,218.00	50,982.00	23,683.45	50,982.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,500.00	3,500.00	1,726.17	3,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	56,150.00	44,850.00	30,530.89	44,850.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			291,329.00	378,680.00	186,251.96	378,680.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,329.00)	9,777.00	(67,414.30)	9,777.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	50,000.00	50,000.00	50,000.00	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	50,000.00	50,000.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,329.00)	59,777.00	(17,414.30)	59,777.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,237.00	62,448.00		62,448.00	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)			61,237.00	62,448.00		62,448.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,237.00	62,448.00		62,448.00		
2) Ending Balance, June 30 (E + F1e)			57,908.00	122,225.00		122,225.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				122,225.00		
d) Unappropriated Amount		9790	57,908.00	122,225.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	157,833.00	157,833.00	63,018.93	157,833.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,164,440.00	1,164,440.00	475,171.84	1,164,440.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,206,239.00	1,206,239.00	552,579.94	1,206,239.00	0.00	0.0%
5) TOTAL REVENUES			2,528,512.00	2,528,512.00	1,090,770.71	2,528,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	609,203.00	616,559.00	345,280.09	616,559.00	0.00	0.0%
2) Classified Salaries		2000-2999	948,055.00	908,659.00	535,316.24	908,659.00	0.00	0.0%
3) Employee Benefits		3000-3999	749,395.00	713,732.00	401,381.28	713,732.00	0.00	0.0%
4) Books and Supplies		4000-4999	79,602.00	145,467.00	40,151.21	145,467.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,500.00	42,338.00	21,444.78	42,338.00	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	101,757.00	101,757.00	0.00	101,757.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,528,512.00	2,528,512.00	1,343,573.60	2,528,512.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(252,802.89)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(252,802.89)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,454.00	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)			47,454.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,454.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			47,454.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	47,454.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	223,000.00	92,497.94	223,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	7,729.59	18,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	508,500.00	569,000.00	268,876.21	569,000.00	0.00	0.0%
5) TOTAL, REVENUES			726,500.00	810,000.00	369,103.74	810,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	288,110.00	325,630.00	166,136.32	325,630.00	0.00	0.0%
3) Employee Benefits		3000-3999	121,302.00	134,889.00	88,648.19	134,889.00	0.00	0.0%
4) Books and Supplies		4000-4999	341,000.00	343,500.00	146,004.39	343,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	20,200.00	7,346.63	20,200.00	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	35,400.00	35,400.00	0.00	35,400.00	0.00	0.0%
9) TOTAL, EXPENDITURES			810,812.00	859,419.00	389,135.53	859,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,312.00)	(49,419.00)	(19,031.79)	(49,419.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	84,312.00	49,419.00	0.00	49,419.00	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			84,312.00	49,419.00	0.00	49,419.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	(19,031.79)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,671.00	19,051.00		19,051.00	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)			17,671.00	19,051.00		19,051.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,671.00	19,051.00		19,051.00		
2) Ending Balance, June 30 (E + F1e)			17,671.00	19,051.00		19,051.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash In County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				19,051.00		
d) Unappropriated Amount		9790	17,671.00	19,051.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,000.00	2,360.10	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	3,000.00	2,360.10	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	50,000.00	14,027.73	50,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	150,000.00	22,542.07	150,000.00	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	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	200,000.00	36,569.80	200,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(197,000.00)	(34,209.70)	(197,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2009-10 Second Interim
Deferred Maintenance 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(197,000.00)	(34,209.70)	(197,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	654,367.00	655,496.00		655,496.00	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)			654,367.00	655,496.00		655,496.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,367.00	655,496.00		655,496.00		
2) Ending Balance, June 30 (E + F1e)			654,367.00	458,496.00		458,496.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				458,496.00		
d) Unappropriated Amount		9790	654,367.00	458,496.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8089	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,400,000.00	0.00	1,400,000.00	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	1,400,000.00	0.00	1,400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	1,400,000.00	0.00	1,400,000.00		
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)			0.00	1,400,000.00		1,400,000.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		1,400,000.00		
Staff Development / Technology	0000	9780				1,400,000.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	1,400,000.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	5,610.24	0.00	0.00	0.0%
5) TOTAL REVENUES			10,000.00	0.00	5,610.24	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	0.00	5,610.24	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2009-10 Second Interim
Special Reserve Fund for Postemployment Benefits
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	0.00	5,610.24	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	840,900.00	1,186,337.00		1,186,337.00	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)			840,900.00	1,186,337.00		1,186,337.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			840,900.00	1,186,337.00		1,186,337.00		
2) Ending Balance, June 30 (E + F1e)			850,900.00	1,186,337.00		1,186,337.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,186,337.00		
d) Unappropriated Amount		9790	850,900.00	1,186,337.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	26,145.72	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	26,145.72	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	11,000.00	8,375.04	11,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	42,000.00	40,810.98	42,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	9,063,805.00	685,006.06	9,063,805.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	9,116,805.00	734,192.08	9,116,805.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(9,116,805.00)	(708,046.36)	(9,116,805.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	21,503.00	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	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	10,000,000.00	10,021,503.00	10,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	883,195.00	9,313,456.64	883,195.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,196,555.00	1,362,481.00		1,362,481.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	(100,000.00)		(100,000.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,196,555.00	1,262,481.00		1,262,481.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,196,555.00	1,262,481.00		1,262,481.00		
2) Ending Balance, June 30 (E + F1e)			1,196,555.00	2,145,676.00		2,145,676.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				2,145,676.00		
d) Unappropriated Amount		9790	1,196,555.00	2,145,676.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,044.00	53,044.00	17,049.61	53,044.00	0.00	0.0%
5) TOTAL REVENUES			53,044.00	53,044.00	17,049.61	53,044.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	50,000.00	49,691.71	50,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	7,414.74	20,000.00	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	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			20,000.00	70,000.00	57,106.45	70,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,044.00	(16,956.00)	(40,056.84)	(16,956.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,044.00	(16,956.00)	(40,056.84)	(16,956.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,155.00	49,118.00		49,118.00	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)			50,155.00	49,118.00		49,118.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,155.00	49,118.00		49,118.00		
2) Ending Balance, June 30 (E + F1e)			83,199.00	32,162.00		32,162.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				32,162.00		
d) Unappropriated Amount		9790	83,199.00	32,162.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,780,000.00	2,780,000.00	1,733,954.03	2,780,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,800,000.00	2,800,000.00	1,733,954.03	2,800,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,800,000.00	2,800,000.00	(9.98)	2,800,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,800,000.00	2,800,000.00	(9.98)	2,800,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,733,964.01	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,453.27	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	3,453.27	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,737,417.28	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,050,399.00	2,536,239.00		2,536,239.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,050,399.00	2,536,239.00		2,536,239.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,050,399.00	2,536,239.00		2,536,239.00		
2) Ending Balance, June 30 (E + F1e)			2,050,399.00	2,536,239.00		2,536,239.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				2,536,239.00		
d) Unappropriated Amount		9790	2,050,399.00	2,536,239.00				

2009-10 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	2,500,000.00	2,500,000.00	1,623,727.30	2,500,000.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	34,583.29	0.00	0.00	0.0%
Prior Years' Taxes		8613	45,000.00	45,000.00	48,354.73	45,000.00	0.00	0.0%
Supplemental Taxes		8614	235,000.00	235,000.00	24,882.06	235,000.00	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%
Interest		8660	0.00	0.00	2,406.65	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8798	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,780,000.00	2,780,000.00	1,733,954.03	2,780,000.00	0.00	0.0%
TOTAL, REVENUES			2,800,000.00	2,800,000.00	1,733,954.03	2,800,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,600,000.00	1,600,000.00	(9.98)	1,600,000.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,800,000.00	2,800,000.00	(9.98)	2,800,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,800,000.00	2,800,000.00	(9.98)	2,800,000.00		

2009-10 Second Interim
Bond Interest and Redemption 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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	3,453.27	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	3,453.27	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	3,453.27	0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	2,373.00	2,372.00	2,370.00	2,372.00	0.00	0%
2. Special Education	40.00	46.00	46.00	46.00	0.00	0%
HIGH SCHOOL						
3. General Education	1,280.00	1,264.13	1,249.00	1,264.13	0.00	0%
4. Special Education	18.00	19.00	13.00	19.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	3,711.00	3,701.13	3,678.00	3,701.13	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROG/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,711.00	3,701.13	3,678.00	3,701.13	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	0.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	6,075,248.77	7,217,926.77	5,959,180.77	5,100,790.77	5,288,749.77	3,592,880.77
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	17,496.00	206,262.00	177,785.00	1,312.00	18,629.00	1,743,405.00
Principal Apportionment	8010-8019	360,067.00	0.00	1,128,198.00	1,512,087.00	565,244.00	1,637,795.00
Miscellaneous Funds	8080-8099	8,370.00	17,334.00	15,994.00	7,019.00	16,199.00	12,477.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	69,798.00	0.00
Other State Revenue	8300-8599	330,694.00	0.00	1,240,585.00	2,265,025.00	965,912.00	2,137,235.00
Other Local Revenue	8600-8799	1,342.00	223,426.00	27,152.00	27,884.00	148,255.00	2,181,873.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00		0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00		
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		717,969.00	447,022.00	2,589,714.00	3,813,327.00	1,784,037.00	7,712,785.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	96,514.00	399,547.00	1,608,134.00	1,433,256.00	1,629,474.00	16,661.00
Classified Salaries	2000-2999	144,497.00	315,360.00	307,303.00	151,258.00	338,685.00	389,333.00
Employee Benefits	3000-3999	109,881.00	242,523.00	644,986.00	530,281.00	642,459.00	206,157.00
Books, Supplies and Services	4000-5999	124,240.00	158,991.00	417,251.00	271,207.00	394,578.00	327,407.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	269,121.00	0.00	1,686,107.00	1,502,458.00	500,605.00	1,450,500.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	50,000.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00		
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		744,253.00	1,116,421.00	4,663,781.00	3,888,460.00	3,555,801.00	2,390,058.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	5,141,880.00	301,404.00	1,081,278.00	237,058.00	37,730.00	1,143,655.00
Accounts Payable	9500	3,972,918.00	890,751.00	(134,399.00)	(26,034.00)	(38,165.00)	467,886.00
TOTAL PRIOR YEAR TRANSACTIONS		1,168,962.00	(589,347.00)	1,215,677.00	263,092.00	75,895.00	675,769.00
E. NET INCREASE/DECREASE (B - C + D)		1,142,678.00	(1,258,746.00)	(858,390.00)	187,959.00	(1,695,869.00)	5,998,496.00
F. ENDING CASH (A + E)		7,217,926.77	5,959,180.77	5,100,790.77	5,288,749.77	3,592,880.77	9,591,376.77
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	9,591,376.77	9,242,300.77	5,541,999.77	5,091,112.77	3,495,489.77	1,136,531.77		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,462,678.00	121,679.00	121,679.00	1,843,628.00	369,434.00	0.00		6,083,987.00
Principal Apportionment	8010-8019	1,691,152.00	61,237.00	1,070,576.00	713,719.00	535,288.00		2,972,063.00	12,247,426.00
Miscellaneous Funds	8080-8099	17,529.00	20,589.00	20,064.00	19,925.00	89,443.00	20,861.00		265,804.00
Federal Revenue	8100-8299	742,952.00	391,894.00	2,716,705.00	245,947.00	240,319.00	5,011,163.00		9,418,778.00
Other State Revenue	8300-8599	2,287,075.00	1,721,632.00	1,721,632.00	2,247,302.00	1,721,632.00	342,297.00		16,981,021.00
Other Local Revenue	8600-8799	61,110.00	282,327.00	282,329.00	2,592,093.00	217,175.00	60,559.00		6,105,525.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		6,262,496.00	2,599,358.00	5,932,985.00	7,662,614.00	3,173,291.00	5,434,880.00	2,972,063.00	51,102,541.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,225,780.00	1,664,283.00	1,664,283.00	1,664,283.00	1,664,283.00	1,661,966.00		16,728,464.00
Classified Salaries	2000-2999	354,486.00	296,954.00	373,668.00	373,668.00	296,954.00	369,737.00		3,711,903.00
Employee Benefits	3000-3999	1,132,258.00	697,166.00	697,165.00	697,166.00	697,165.00	699,633.00		6,996,840.00
Books, Supplies and Services	4000-5999	355,859.00	732,037.00	486,667.00	974,841.00	608,709.00	912,589.00		5,764,376.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	125,000.00		125,000.00
Other Outgo	7000-7499	2,131,833.00	2,012,271.00	2,265,140.00	3,754,383.00	2,265,138.00	841,448.00		18,679,004.00
Interfund Transfers Out	7600-7629	0.00					1,449,419.00		1,499,419.00
Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		7,200,216.00	5,402,711.00	5,486,923.00	7,464,341.00	5,532,249.00	6,059,792.00	0.00	53,505,006.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	144,448.00	(148,470.00)	(148,470.00)	(296,939.00)	0.00			7,493,574.00
Accounts Payable	9500	(444,196.00)	748,478.00	748,479.00	1,496,957.00				7,682,675.00
TOTAL PRIOR YEAR TRANSACTIONS		588,644.00	(896,948.00)	(896,949.00)	(1,793,896.00)	0.00	0.00	0.00	(189,101.00)
E. NET INCREASE/DECREASE (B - C + D)		(349,076.00)	(3,700,301.00)	(450,887.00)	(1,595,623.00)	(2,358,958.00)	(624,912.00)	2,972,063.00	(2,591,566.00)
F. ENDING CASH (A + E)		9,242,300.77	5,541,999.77	5,091,112.77	3,495,489.77	1,136,531.77	511,619.77		
G. ENDING CASH, PLUS ACCRUALS									3,483,682.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	18,046,328.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,386.35	-0.38%	6,362.35	1.81%	6,477.35
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		3,701.13	-0.51%	3,682.34	0.13%	3,687.10
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		23,636,711.58	-0.88%	23,428,335.90	1.94%	23,882,637.19
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		41,535.00	0.00%	41,535.00	0.00%	41,535.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		23,678,246.58	-0.88%	23,469,870.90	1.94%	23,924,172.19
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		19,332,104.42	-0.88%	19,161,976.10	1.94%	19,532,890.38
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(418,232.00)	0.00%	(418,232.00)	0.00%	(418,232.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(867,545.00)	-22.56%	(671,870.00)	0.14%	(672,788.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		18,046,327.42	0.14%	18,071,874.10	2.05%	18,441,870.38
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,063,661.00	-0.29%	3,054,917.00	1.61%	3,103,955.00
4. Other Local Revenues	8600-8799	411,988.00	1.42%	417,838.00	1.60%	424,539.00
5. Other Financing Sources	8900-8999	(3,673,356.00)	4.49%	(3,838,286.00)	15.82%	(4,445,559.00)
6. Total (Sum lines A1k thru A5)		17,848,620.42	-0.80%	17,706,343.10	-1.03%	17,524,805.38
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,568,131.00		9,807,334.00
b. Step & Column Adjustment				239,203.00		245,183.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,568,131.00	2.50%	9,807,334.00	2.50%	10,052,517.00
2. Classified Salaries						
a. Base Salaries				1,831,016.00		1,858,481.00
b. Step & Column Adjustment				27,465.00		27,877.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,831,016.00	1.50%	1,858,481.00	1.50%	1,886,358.00
3. Employee Benefits	3000-3999	3,954,489.34	4.54%	4,134,002.00	4.57%	4,323,115.00
4. Books and Supplies	4000-4999	1,013,455.00	-9.77%	914,402.00	0.14%	915,659.00
5. Services and Other Operating Expenditures	5000-5999	1,684,151.00	1.40%	1,707,772.00	1.84%	1,739,124.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(445,737.00)	0.00%	(445,737.00)	0.00%	(445,737.00)
9. Other Financing Uses	7600-7699	1,499,419.00	-96.70%	49,419.00	0.00%	49,419.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,124,924.34	-5.64%	18,045,673.00	2.74%	18,540,455.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,276,303.92)		(339,329.90)		(1,015,649.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,209,195.00		2,932,891.08		2,593,561.18
2. Ending Fund Balance (Sum lines C and D1)		2,932,891.08		2,593,561.18		1,577,911.56
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	25,000.00		25,000.00		25,000.00
b. Designated for Economic Uncertainties	9770	2,907,891.66		2,568,561.18		1,552,911.56
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,932,891.66		2,593,561.18		1,577,911.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,907,891.66		2,568,561.18		1,552,911.56
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		2,907,891.66		2,568,561.18		1,552,911.56

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.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	550,898.00	0.00%	550,898.00	0.00%	550,898.00
2. Federal Revenues	8100-8299	9,418,780.00	-46.25%	5,062,299.00	0.00%	5,062,299.00
3. Other State Revenues	8300-8599	13,917,360.00	-0.38%	13,864,719.00	1.79%	14,113,392.00
4. Other Local Revenues	8600-8799	5,693,528.00	8.94%	6,202,500.00	0.00%	6,202,500.00
5. Other Financing Sources	8900-8999	3,673,356.00	4.49%	3,838,286.00	15.82%	4,445,559.00
6. Total (Sum lines A1 thru A5)		33,253,922.00	-11.23%	29,518,702.00	2.90%	30,374,648.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				7,160,335.00		7,333,070.00
b. Step & Column Adjustment				172,735.00		177,053.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,160,335.00	2.41%	7,333,070.00	2.41%	7,510,123.00
2. Classified Salaries						
a. Base Salaries				1,880,890.34		1,905,124.34
b. Step & Column Adjustment				24,234.00		27,944.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,880,890.34	1.29%	1,905,124.34	1.47%	1,933,068.34
3. Employee Benefits	3000-3999	3,042,353.87	4.13%	3,168,064.00	4.17%	3,300,238.00
4. Books and Supplies	4000-4999	1,283,541.00	-63.74%	465,389.00	-5.31%	440,675.00
5. Services and Other Operating Expenditures	5000-5999	1,783,230.00	-7.41%	1,651,131.00	-1.76%	1,621,989.00
6. Capital Outlay	6000-6999	125,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	18,796,163.00	-18.83%	15,257,467.00	0.00%	15,257,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	308,580.00	0.00%	308,580.00	0.00%	308,580.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,380,093.21	-12.48%	30,088,825.34	0.94%	30,372,140.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,126,171.21)		(570,123.34)		2,507.66
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,701,959.00		575,787.79		5,664.45
2. Ending Fund Balance (Sum lines C and D1)		575,787.79		5,664.45		8,172.11
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	556,878.00				
d. Undesignated/Unappropriated Balance	9790	18,909.79		5,664.45		8,172.11
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		575,787.79		5,664.45		8,172.11

Description	Object Codes	Projected Year Totals (Form 01B) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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						
<p>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.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	18,597,226.00	0.14%	18,622,772.10	1.99%	18,992,768.38
2. Federal Revenues	8100-8299	9,418,780.00	-46.25%	5,062,299.00	0.00%	5,062,299.00
3. Other State Revenues	8300-8599	16,981,021.00	-0.36%	16,919,636.00	1.76%	17,217,347.00
4. Other Local Revenues	8600-8799	6,105,516.00	8.43%	6,620,338.00	0.10%	6,627,039.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		51,102,542.42	-7.59%	47,225,045.10	1.43%	47,899,453.38
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				16,728,466.00		17,140,404.00
b. Step & Column Adjustment				411,938.00		422,236.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,728,466.00	2.46%	17,140,404.00	2.46%	17,562,640.00
2. Classified Salaries						
a. Base Salaries				3,711,906.34		3,763,605.34
b. Step & Column Adjustment				51,699.00		55,821.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,711,906.34	1.39%	3,763,605.34	1.48%	3,819,426.34
3. Employee Benefits	3000-3999	6,996,843.21	4.36%	7,302,066.00	4.40%	7,623,353.00
4. Books and Supplies	4000-4999	2,296,996.00	-39.93%	1,379,791.00	-1.70%	1,356,334.00
5. Services and Other Operating Expenditures	5000-5999	3,467,381.00	-3.13%	3,358,903.00	0.07%	3,361,113.00
6. Capital Outlay	6000-6999	125,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	18,816,163.00	-18.81%	15,277,467.00	0.00%	15,277,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,157.00)	0.00%	(137,157.00)	0.00%	(137,157.00)
9. Other Financing Uses	7600-7699	1,499,419.00	-96.70%	49,419.00	0.00%	49,419.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		53,505,017.55	-10.04%	48,134,498.34	1.62%	48,912,595.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,402,475.13)		(909,453.24)		(1,013,141.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,911,154.00		3,508,678.87		2,599,225.63
2. Ending Fund Balance (Sum lines C and D1)		3,508,678.87		2,599,225.63		1,586,083.67
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	25,000.00		25,000.00		25,000.00
b. Designated for Economic Uncertainties	9770	2,907,891.66		2,568,561.18		1,552,911.56
c. Fund Balance Designations	9775, 9780	556,878.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	18,909.79		5,664.45		8,172.11
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		3,508,679.45		2,599,225.63		1,586,083.67

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	2,907,891.66		2,568,561.18		1,552,911.56
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.30)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,907,891.36		2,568,561.18		1,552,911.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.38%		7.81%		4.61%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. 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)		18,796,163.00		15,257,467.00		15,257,467.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		3,678.00		3,682.00		3,687.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		53,505,017.55		48,134,498.34		48,912,595.34
b. Less: Special Education Pass-through Funds (Line F1b2)		18,796,163.00		15,257,467.00		15,257,467.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		34,708,854.55		32,877,031.34		33,655,128.34
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,041,265.64		986,310.94		1,009,653.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,041,265.64		986,310.94		1,009,653.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,125.35	6,125.35	6,125.35
2. Inflation Increase	0041	261.00	261.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,386.35	6,386.35	6,386.35
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,386.35	6,386.35	6,386.35
b. Revenue Limit ADA	0033	3,711.00	3,701.13	3,701.13
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	23,699,744.85	23,636,711.58	23,636,711.58
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	41,749.00	41,535.00	41,535.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	23,741,493.85	23,678,246.58	23,678,246.58
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,475,859.65	19,332,104.42	19,332,104.42
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	62,990.00	68,212.00	68,212.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	135,277.00	135,158.00	135,158.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(72,287.00)	(66,946.00)	(66,946.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,403,572.65	19,265,158.42	19,265,158.42

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	5,539,252.00	6,083,991.00	6,083,991.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	5,539,252.00	6,083,991.00	6,083,991.00
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	13,864,320.65	13,181,167.42	13,181,167.42
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(935,757.00)	(935,757.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	(935,757.00)	(935,757.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	13,864,320.65	12,245,410.42	12,245,410.42
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	3,701.13	3,701.13	0.0%	Met
1st Subsequent Year (2010-11)	3,724.90	3,682.34	-1.1%	Met
2nd Subsequent Year (2011-12)	3,745.17	3,687.10	-1.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2009-10)	3,846	3,864	0.5%	Met
1st Subsequent Year (2010-11)	3,860	3,868	0.2%	Met
2nd Subsequent Year (2011-12)	3,881	3,873	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	3,507	3,647	96.2%
Second Prior Year (2007-08)	3,665	3,810	96.2%
First Prior Year (2008-09)	3,701	3,833	96.6%
		Historical Average Ratio:	96.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	3,678	3,864	95.2%	Met
1st Subsequent Year (2010-11)	3,682	3,868	95.2%	Met
2nd Subsequent Year (2011-12)	3,687	3,873	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range: -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.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2009-10)	18,331,417.00	18,329,402.00	0.0%	Met
1st Subsequent Year (2010-11)	19,462,839.00	18,330,139.00	-5.8%	Not Met
2nd Subsequent Year (2011-12)	19,992,697.00	18,670,774.00	-6.6%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Change in projected COLA & on-going reduction of \$201 per ADA.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	17,097,054.49	19,118,377.66	89.4%
Second Prior Year (2007-08)	18,555,410.69	20,234,945.69	91.7%
First Prior Year (2008-09)	17,851,855.62	19,272,938.85	92.6%
	Historical Average Ratio:		91.2%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	15,353,636.34	17,625,505.34	87.1%	Not Met
1st Subsequent Year (2010-11)	15,799,817.00	17,996,254.00	87.8%	Not Met
2nd Subsequent Year (2011-12)	16,261,990.00	18,491,036.00	87.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Salaries shifted to ARRA funds and Parcel Tax funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2009-10)	9,396,535.00	9,418,780.00	0.2%	No
1st Subsequent Year (2010-11)	5,055,680.00	5,062,299.00	0.1%	No
2nd Subsequent Year (2011-12)	5,055,680.00	5,062,299.00	0.1%	No

Explanation:
(required if Yes)

--

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	16,982,011.00	16,981,021.00	0.0%	No
1st Subsequent Year (2010-11)	17,070,713.00	16,919,636.00	-0.9%	No
2nd Subsequent Year (2011-12)	17,459,666.00	17,217,347.00	-1.4%	No

Explanation:
(required if Yes)

--

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	5,952,078.00	6,105,516.00	2.6%	No
1st Subsequent Year (2010-11)	6,836,544.00	6,620,338.00	-3.2%	No
2nd Subsequent Year (2011-12)	6,893,414.00	6,627,039.00	-3.9%	No

Explanation:
(required if Yes)

--

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	2,176,369.00	2,296,996.00	5.5%	Yes
1st Subsequent Year (2010-11)	1,432,464.00	1,379,791.00	-3.7%	No
2nd Subsequent Year (2011-12)	1,453,897.00	1,356,334.00	-6.7%	Yes

Explanation:
(required if Yes)

2010-11 reflects reduction of Special Education ARRA funds.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	3,289,382.00	3,467,381.00	5.4%	Yes
1st Subsequent Year (2010-11)	3,143,591.00	3,358,903.00	6.8%	Yes
2nd Subsequent Year (2011-12)	3,217,104.00	3,361,113.00	4.5%	No

Explanation:
(required if Yes)

Contracted services have been reduced in the Routine Restricted Maintenance Account, due to completed projects.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	32,330,624.00	32,505,317.00	0.5%	Met
1st Subsequent Year (2010-11)	28,962,937.00	28,602,273.00	-1.2%	Met
2nd Subsequent Year (2011-12)	29,408,760.00	28,906,685.00	-1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	5,465,751.00	5,764,377.00	5.5%	Not Met
1st Subsequent Year (2010-11)	4,576,055.00	4,738,694.00	3.6%	Met
2nd Subsequent Year (2011-12)	4,671,001.00	4,717,447.00	1.0%	Met

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

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

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

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

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

Explanation: Books and Supplies (linked from 6A if NOT met)	2010-11 reflects reduction of Special Education ARRA funds.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Contracted services have been reduced in the Routine Restricted Maintenance Account, due to completed projects.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	31,608.00	703,379.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		678,971.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	8.4%	7.8%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	2.8%	2.6%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2009-10)	(1,276,303.34)	19,124,924.34	6.7%	Not Met
1st Subsequent Year (2010-11)	(339,329.90)	18,045,673.00	1.9%	Met
2nd Subsequent Year (2011-12)	(1,015,649.62)	18,540,455.00	5.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2009-10 is due to a planned interfund transfer to support Staff Development/Technology. 2010-11 reflects the balance of ARRA funds, thus requiring less of a contribution to restricted funds. The contribution increases in 2011-12.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2009-10)	3,508,679.45	Met
1st Subsequent Year (2010-11)	2,599,225.63	Met
2nd Subsequent Year (2011-12)	1,586,083.67	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2009-10)	511,619.77	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$58,000 (greater of)	0	to 300
4% or \$58,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	3,678	3,682	3,687
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

☐ Yes

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	18,796,163.00	15,257,467.00	15,257,467.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	53,505,017.55	48,134,488.34	48,912,595.34
2. Less: Special Education Pass-through (Line A2b, If Line A1 is Yes)	18,796,163.00	15,257,467.00	15,257,467.00
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	34,708,854.55	32,877,031.34	33,655,128.34
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,041,265.64	986,310.94	1,009,653.85
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,041,265.64	986,310.94	1,009,653.85

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)		Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)		2,907,891.66	2,568,561.18	1,552,911.56
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)		0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)		(0.30)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)		0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)		0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)		2,907,891.36	2,568,561.18	1,552,911.56
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)		8.38%	7.81%	4.61%
District's Reserve Standard (Section 10B, Line 7):		1,041,265.64	986,310.94	1,009,653.85
Status:		Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(3,676,785.00)	(3,673,356.00)	-0.1%	(3,429.00)	Met
1st Subsequent Year (2010-11)	(3,758,717.00)	(3,838,286.00)	2.1%	79,569.00	Met
2nd Subsequent Year (2011-12)	(4,255,489.00)	(4,445,599.00)	4.5%	190,110.00	Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)	1,499,419.00	1,499,419.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	49,419.00	49,419.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	49,419.00	49,419.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred
since first interim projections?

2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Capital Leases				
Certificates of Participation				
General Obligation Bonds	Varies	Bond Interest and Redemption Fund	Bond Fund	35,665,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,916,795	3,025,254	3,142,091	3,255,775
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,916,795	3,025,254	3,142,091	3,255,775
Has total annual payment increased over prior year (2008-09)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond funds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- 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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
7,164,000.00	7,164,000.00
Actuarial	Actuarial
Aug 04, 2009	Aug 04, 2009

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 (2009-10)
- 1st Subsequent Year (2010-11)
- 2nd Subsequent Year (2011-12)
- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
- Current Year (2009-10)
- 1st Subsequent Year (2010-11)
- 2nd Subsequent Year (2011-12)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2009-10)
- 1st Subsequent Year (2010-11)
- 2nd Subsequent Year (2011-12)
- d. Number of retirees receiving OPEB benefits
- Current Year (2009-10)
- 1st Subsequent Year (2010-11)
- 2nd Subsequent Year (2011-12)

First Interim (Form 01CSI, Item S7A)	Second Interim
763,000.00	763,000.00
763,000.00	763,000.00
763,000.00	763,000.00
464,000.00	464,000.00
464,000.00	464,000.00
464,000.00	464,000.00
464,000.00	464,000.00
464,000.00	464,000.00
464,000.00	464,000.00
32	32
32	32
32	32

4. Comments:

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

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

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

No

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

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? (If Yes, complete items 3 and 4)

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary increases

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions				

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)1st Subsequent Year
(2010-11)2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

Current Year
(2009-10)1st Subsequent Year
(2010-11)2nd Subsequent Year
(2011-12)

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions				

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

4. Amount included for any tentative salary increases

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review