

**Albany Unified School District
2010-11
1st Interim Financial Report**

**Presented to the Board of Education
December 7, 2010**

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ALBANY UNIFIED SCHOOL DISTRICT 2010-11 1ST 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 1st Interim reporting period is an opportunity for Albany Unified School District to look at what changes have occurred since budget adoption. Budgets are adopted in June, often before actual funding is known and prior to the adoption of the State budget. Revisions to the budget are made once the State budget has been adopted and the 1st Interim reports allow the Board of Education (and the State of California) the opportunity to measure actual changes to revenues and expenditures as of October 31, 2010.

Because the district's main funding comes from the State it is necessary to closely monitor what is happening at that level. The 2010-11 State Budget was not enacted until mid-October and while at first glance seems to improve public education funding, the State still faces substantial deficits and mid-year budget cuts may once again become a reality.

BUDGET CALENDAR

→ June 2010	Board adopts 2010-11 Budget
October 31, 2010	1 st Interim Financial Report
January 2011	Governor's 2011-12 Proposed State Budget
January 31, 2011	2 nd Interim Financial Report
May 2011	May Revise from California Department of Finance
June 2011	Board adopts 2011-12 Budget
June 30, 2011	Governor's deadline to sign Budget

BUDGET REVISIONS

The 1ST Interim Financial Report reflects changes to district revenues and expenses, for the period ending October 31, 2010, which have occurred since budget adoption in June. Detailed information can be found in the Budget Revision section of the report.

ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

The district is in the process of updating our enrollment projections. For the 1st Interim Financial Report the following enrollment projections and ADA were used for the multi-year projections. FCMAT's Multi-Year Projection software utilizes standard methodology for projecting enrollment.

	2010-11	2011-12	2012-13
Enrollment	3849	3881	3914
ADA	3675.8	3725.76	3757.44

REVENUES

REVENUE LIMIT INCOME

The Base Revenue Limit per ADA (average daily attendance) for 2010-11 is \$6362.35.

The substantial change to Revenue Limit funds since budget adoption is reflected below:

	Adopted Budget	1st Interim
Cost of Living Allowance (COLA)	-0.39%	-0.39%
Deficit	18.35%	17.96%
Other Revenue Limit Adjustments	3.85% Deficit	N/A
Average Daily Attendance (ADA)	3,666.90	3,675.80

TOTAL REVENUE LIMIT FUNDING INCREASE

\$1,036,568.00***

***NOTE: The increase in Revenue Limit funding is still highly uncertain and subject to reduction and/or elimination depending on the State budget deficit. The Governor's budget release in January will provide further information on the likelihood of mid-year budget cuts that may possibly include a "take back" of the increase in revenue limit funding.

FEDERAL REVENUE

ARRA Funds (American Recovery and Reinvestment Act) Final allocation must be expended by September 2011.

District funds are as follows:

Special Education - \$340,375 earmarked for 21st Century Classrooms; staff development and equipment/supplies.

Fiscal Stabilization - \$507,014 budgeted for certificated salaries.

NOTE: The district serves as the administrative unit for the North Region SELPA. Federal Revenue-8200 and Other Outgo-7200 are substantially increased due to the final allocation of ARRA SELPA funds.

Federal Jobs Funds -- Funds must be expended by September 2012

The district was allocated \$713,323 in Federal Jobs Funds revenue. To date we have received 90% and the final 10% will be allocated at the end of this year.

\$397,220 was expended for an off-the-schedule allocation paid to each district employee.

\$316,103 is not yet earmarked. Once the Governor's proposal for the State Budget is released in January, the district will earmark the funds for 2011-12 expenditures.

STATE REVENUE

No substantial change since budget adoption.

OTHER LOCAL INCOME

All 2009-10 carryover funds and Deferred Revenue has been budgeted and consists primarily of site donation and parcel tax funds.

TRANSFERS IN

\$280,000 was transferred in from Fund 17 for Strategic Planning expenditures. The district transferred \$1.4 million to Fund 17 to support the 5-year strategic planning process. These were one-time funds from prior years and the transfer was made during 2009-10 fiscal year.

EXPENDITURES

SALARIES/BENEFITS

Final staffing and salary schedule placement is reflected in the 1st Interim Financial Report. The position control system corresponds with site staffing lists and full-time equivalents (FTE's).

Health and welfare benefit costs have been adjusted to reflect actual plan participation. Initial budget projection assumes family coverage for open positions.

SUPPLIES/SERVICES

The supply and service budget changes are result of prior year funds budgeted, the Strategic Plan as well as Special Education ARRA funds.

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Restricted programs that are not self-supporting, and require the contribution of unrestricted dollars, increased by \$24,408 and is due to increased maintenance costs.

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

	ADOPTED	1 ST INTERIM	CHANGE
Special Education	\$ 2,867,916	\$ 2,857,875	\$ -10,041
Transportation	\$ 133,392	\$ 133,392	\$ --
Routine Restricted Maintenance	\$ 652,593	\$ 726,873	\$ 74,280
TOTAL	\$3,653,901	\$ 3,714,140	\$ 64,239

TRANSFERS OUT

Due to the late State budget and the uncertainty of funding for the Albany Children's Center, the district temporarily subsidized the program with a transfer of \$500,000. ACC will repay the General Fund annually, based on the available ending balance at the end of each fiscal year. The January budget should provide insight into the future funding for these programs.

FUND BALANCE, RESERVE & CASH FLOW

NET CHANGE TO ENDING FUND BALANCE

The overall net to change to the ending fund balance is a minimal \$103,039. The 1st Interim reflects substantially more revenues and expenditures which is a result of prior year ARRA funds, Federal Jobs Funds as well as donations.

	Adopted Budget	1st Interim	Difference
	1-Jul	31-Oct	
REVENUES	46,049,729	50,765,379	4,715,650
EXPENDITURES	46,771,338	51,383,949	4,612,611
INCREASE/ (DECREASE)	(721,609)	(618,570)	103,039
FUND BALANCE			
Beginning Fund Balance			
	1-Jul		
	3,554,376	4,790,660	1,236,284
Ending Fund Balance			
	30-Jun		
	2,832,767	4,172,090	1,339,323

RESERVE

Per the California Department of Education, Albany Unified School District is required to maintain a 3% Reserve for Economic Uncertainties. 1st Interim Report maintains a 3% Reserve, with an actual reserve percentage of 10.02%. 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 2010-11
Total Revenues		50,765,379
Total Expenditures		51,383,949
Net Increase (Decrease) in Fund Balance		(618,570)
Fund Balance		
Beginning Fund Balance	9791	4,790,660
Ending Fund Balance		4,172,090
Components of Ending Fund Balance		
Revolving Cash	9711	25,000
Economic Uncertainties Percentage		3%
Designated for Economic Uncertainties	9770	3,502,189
Other Designated	9780	644,902
Undesignated/Unappropriated	9790	00
Available Ending Balance as a % of expenditures		10.02%

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. A detailed analysis can be found in the Cash Flow section of this report.

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 the SELPA's expenditures of \$16 million.

MULTI-YEAR PROJECTIONS

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

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

MULTI-YEAR PROJECTIONS

Name	Object Code	Base Year 2010-11	Year 1 2011-12	Year 2 2012-13
Total Revenues		\$50,765,379.00	\$47,877,397.00	\$48,843,348.00
Total Expenditures		\$51,383,948.00	\$48,518,343.00	\$49,021,550.00
Net Increase (Decrease) in Fund Balance		(\$618,569.00)	(\$640,946.00)	(\$178,202.00)
Fund Balance				
Beginning Fund Balance	9791	\$4,790,660.00	\$4,172,091.00	\$3,531,145.00
Ending Fund Balance		\$4,172,091.00	\$3,531,145.00	\$3,352,943.00
Components of Ending Fund Balance				
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$3,502,189.00	\$3,145,638.00	\$0.00
Other Designated	9780	\$644,902.00	\$360,507.00	\$396,322.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$2,931,621.00
Reserve as a % of Expenditures		10.02%	9.44%	8.67%

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.

ALL OTHER FUNDS

ADULT EDUCATION FUND

FUND 110

PURPOSE:

The Adult Education Fund is used to account separately for federal, state and local income for adult education programs. Expenditures in this fund may only be expended for adult education purposes. Money received for other than adult education cannot be transferred to the Adult Education Fund or expended for adult education purposes. This program and fund are being monitored closely for fiscal solvency.

CHILD DEVELOPMENT FUND

FUND 120

PURPOSE:

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

Due to the late State budget, funding for this program for the 2010-11 year is reduced and expenditures have been reduced accordingly. The program is being closely monitored and any available funds will be used to repay the General Fund for the \$500,000 temporary subsidy to support the current year programs.

CAFETERIA FUND

FUND 130

PURPOSE:

The Cafeteria Fund (*Education Code* sections 38090-38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch and Breakfast Program. In addition to the government funding, revenue is derived from sales of lunches and interest on deposits.

DEFERRED MAINTENANCE FUND

FUND 140

PURPOSE:

The Deferred Maintenance Fund was established to receive transfers from other funds up to 1/2 of 1% of the General Fund budget for facility expenditures. This program was included in the flexibility options and no longer requires a minimum transfer. If reinstated in 2013-14, expenditures must be in accordance with a 5-year Deferred Maintenance Plan submitted to the State Allocation Board. These expenditures are for paying, interior and exterior painting, roofing, plumbing, electrical, floor covering, HVAC or other maintenance items as approved by the State Allocation Board.

SPECIAL RESERVE FUND FOR NON-CAPITAL OUTLAY

FUND 170

PURPOSE:

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

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

FUND 200

PURPOSE:

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

BUILDING FUND

FUND 210

PURPOSE:

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

CAPITAL FACILITIES FUND

FUND 250

PURPOSE:

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

ALBANY UNIFIED SCHOOL DISTRICT

2010-11 1st 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	50,485,379	190,789	1,620,518	832,100	1,000	0	100	500	25,500
B. EXPENDITURES	50,883,949	191,516	2,016,953	850,556	362,900	0	0	8,840,407	20,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	-398,570	-727	-396,435	-18,456	-361,900	0	100	-8,839,907	5,500
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers In 8910-8928									
Special Reserve	280,000								
Child Development Fund			500,000						
Interfund Transfers Out 7610-7629									
Child Development Fund	-500,000								
Special Reserve						-280,000			
TOTAL OTHER FINANCING SOURCES/USES	-220,000	0	500,000	0	0	-280,000	0	0	0
E. NET INCREASE (DECREASE) TO FUND BALANCE	-618,570	-727	103,565	-18,456	-361,900	-280,000	100	-8,839,907	5,500
F. FUND BALANCE									
1) Beginning Balance - July 1	4,790,660	4,935	9,880	40,369	486,430	1,400,000	1,187,361	10,526,165	14,598
Audit Adjustments								0	
2) Ending Balance - June 30	4,172,090	4,208	113,445	21,913	124,530	1,120,000	1,187,461	1,686,258	20,098
Components of Ending Fund Balance									
Revolving Fund Cash	25,000	0	0	0	0		0	0	0
Stores		0	0	0	0		0	0	0
Prepaid Expense	0	0	0	0	0		0	0	0
Designated for Economic Uncertainties	3,502,189	0	0	0					
Restricted Funds	0		0				0	0	
Other Designations	644,901	4,208	113,445	21,913	124,530	1,120,000	1,186,337	1,686,258	20,098
Undesignated Amount 9790	0	0	0	0	0	0	0	0	0
Designated for:			Loan Repayment		Facilities	Strategic Plan	GASB 45	Facilities Pool	Facilities

2010-11 1st Interim Financial Report

Budget Revision Summary

	Unrestricted			Restricted			Unrestricted & Restricted		
	A	B	B-A	A	B	B-A	A	B	B-A
	Adopted Budget	1st Interim	Difference	Adopted Budget	1st Interim	Difference	Adopted Budget	1st Interim	Difference
	1-Jul	31-Oct		1-Jul	31-Oct		1-Jul	31-Oct	
REVENUES	17,327,390	18,661,094	1,333,704	28,722,339	32,104,285	3,381,946	46,049,729	50,765,379	4,715,650
EXPENDITURES	17,486,098	18,950,588	1,464,490	29,285,240	32,433,361	3,148,121	46,771,338	51,383,949	4,612,611
Net Increase (Decrease)	(158,708)	(289,494)	(130,786)	(562,901)	(329,076)	233,825	(721,609)	(618,570)	103,039
FUND BALANCE									
1) Beginning Fund Balance	2,991,476	3,816,684		562,901	973,976		3,554,377	4,790,660	
2) Ending Fund Balance	2,832,768	3,527,190		0	644,900		2,832,768	4,172,090	

Account Object Code		2010/11 Original Budget	2010/11 Revised Budget	Change	Comments
Fund 010 - General Fund Unrestricted					
Starting Balance					
9700	FUND BAL	2,991,476	3,816,684	825,208	
Revenue					
3000	Revenue	17,915,783	18,962,330	1,046,547	Adopted State budget increase in Revenue Limit funding
3400	STATE REV	840,000	840,000	0	
3500	STATE REV	1,914,147	1,919,648	5,501	
3600	LOCAL REV	311,361	377,256	65,895	Site field trip funds
3900	OTHER SRCE	3,653,901-	3,438,140-	215,761	Strategic Plan transfer in; Routine Rest Maint
Total for Revenue		17,327,390.00	18,661,094.00	1,333,704	
Expense					
1100	Tchr Sal	7,644,166	8,619,512	975,346	Teacher salaries from Parcel Tax; final site staffing based on enrollment
1200	PSupp Sal	579,230	0	-579,230	Pupil personnel salaries to Parcel Tax
1300	CrtAdmSal	1,217,488	1,192,537	-24,951	Dir of C&I to restricted programs
2100	IA Sal	34,129	14,807	-19,322	Paraeducator to ELL funds
2200	ClasSupSal	555,126	605,469	50,343	Site funded positions;sub maintenance
2300	ClasAdmSal	267,810	326,775	58,965	Technology data position
2400	ClericSal	847,986	879,266	31,280	Site funded positions
2900	OthClasSal	38,526	37,524	-1,002	
3100-3900	Employee benefits	4,331,074	4,257,221	-73,853	Related to salaries
4100	Textbooks	210,955	283,515	72,560	Prior year carryover funds budgeted
4300	Matls&Supp	667,621	697,891	30,270	Prior year carryover funds budgeted
4400	NonCap Eq		155,500	155,500	Strategic Plan technology;site equipment
5200	Travel/Cnf	19,500	30,800	11,300	Site funds
5300	Dues/Memb	9,500	12,500	3,000	
5400	Insurance	145,000	145,000	0	
5500	Oper&Hskpg	607,700	608,500	800	
5600	RntLseRepr	209,250	198,927	-10,323	
5800	OthSvcOpEx	478,380	724,095	245,715	Technology services; site funds
5900	Communications	71,100	103,900	32,800	Phone system
7100	Tuition	20,000	20,000	0	
7300	DIR SUPPT	468,443-	463,151-	5,292	
7600	IFTS OUT	0	500,000	500,000	Loan to ACC program
Total for Expense accounts		17,486,098.00	18,950,588.00	1,464,490	
Change to Ending Balance		158,708-	289,494-	-130,786	
Starting Balance		2,991,476	3,816,684		
Ending Balance		2,832,768	3,527,190		

Account Object Code		2010/11 Original Budget	2010/11 Revised Budget	Change	Comments
Fund 010 - General Fund Restricted					
Starting Balance					
9700	FUND BAL	562,900	973,976	411,076	
Revenue					
8000	Revenue	553,725	554,470	745	
8100	FED REV	662,543	1,098,633	436,090	ARRA Special Ed 2009-10
8200	FED REV	4,481,438	6,564,924	2,083,486	ARRA Special Ed 2009-10; Federal Jobs Funds (713,000)
8300	STATE REV	13,425,396	13,459,205	33,809	SELPA Funds
8500	STATE REV	291,735	297,192	5,457	
8600	LOCAL REV	5,653,601	6,411,721	758,120	Prior year donations; final parcel taxes calculation
8700	LOCAL REV			0	
8900	OTHER SRCE	3,653,901	3,718,140	64,239	Routine Restricted Maintenance program
Total for Revenue		28,722,339.00	32,104,285.00	3,381,946.00	
Expense					
1100	Tchr Sal	5,669,041	5,673,036	3,995	
1200	PSupp Sal	593,648	861,776	268,128	Librarians to Parcel Tax
1300	CrtAdmSal	570,896	610,105	39,209	Dir of C&I from unrestricted to categorical programs; Jobs funds allocation
1900	CE Oth Sal	207,465	256,459	48,994	Hourly psychologist position
2100	I A Sal	1,324,621	1,339,743	15,122	ELL para-educator position
2200	ClasSupSal	380,828	400,033	19,205	Jobs funds salary allocation
2300	ClasAdmSal	45,596	99,624	54,028	Routine restricted maintenance salaries
2400	ClericlSal	123,542	155,759	32,217	Jobs funds salary allocation; SELPA clerical
2900	OthClasSal	42,226	78,215	35,989	One time salary allocation for district office; donation funded positions
3100-3900	Employee Benefits	3,282,178	3,260,616	-21,562	Related to salaries
4300	Mats&Supp	221,125	944,097	722,972	ARRA funds budgeted; 2009-10 carryover
4400	NonCap Eq	18,217	103,884	85,667	Strategic Plan technology
5200	Travel/Cnf	45,412	331,593	286,181	SELPA 09-10 carryover
5300	Dues/Memb	2,575	2,575	0	
5500	Oper&Hskpg	2,000	4,000	2,000	
5600	RntLseRepr	93,241	288,530	195,289	Ocean View field project 09-10 carryover; maintenance
5800	OthSvcOpEx	1,148,667	1,225,551	76,884	2009-10 donation carryover; athletic donations
5900	Communications	9,450	9,450	0	
7200	SELPA Transfers	15,171,393	16,438,564	1,267,171	ARRA funds to other districts
7300	DIR SUPPT	333,119	349,751	16,632	Indirect costs to restricted programs-based on expenditures
Total for Expense		29,285,240.00	32,433,361.00	3,148,121	
Change to					
Ending Balance		0.00	644,900.00		
9700	FUND BAL	562,900	644,900		

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

2010-11

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

LEA:

Albany Unified
School District

	2010-11	2011-12	2012-13
<u>ADA Average Daily Attendance/Enrollment</u>			
Projected District K-12 Revenue Limit ADA	3,675.80	3,725.76	3,757.44
Estimated Actual ADA if Declining Enrollment			
Projected Enrollment	3,849	3,881	3,914

REVENUES

Revenue Limit Statutory COLA	-0.39%	0.00%	1.90%
Revenue Limit Deficit	17.96%	17.96%	17.96%
Funded Revenue Limit COLA	0.00%	0.00%	0.00%
Federal COLA	0.00%	0.00%	1.90%
State Categorical COLA	0.00%	0.00%	1.90%
Local Revenues	0.00%	0.00%	1.90%
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	\$112.50	\$111.00	\$110.00
Lottery - Unrestricted per ADA	\$17.50	\$17.50	\$17.20
Interest	2.8%	3.4%	3.7%
California CPI	1.2%	1.8%	2.1%

EXPENDITURES (Salaries and Benefits)

Certificated - Object 1000s

Step and Column	1.50%	1.50%	1.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	217.00	216.00	216.00

Classified - Object 2000s

Step and Column	1.50%	1.50%	1.50%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	111.00	111.00	111.00

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

2010-11

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

LEA:

Albany Unified
School District

Benefits - Object 3000s

Certificated H&W % Increase/Decrease	7.50%	8.50%	8.50%
Classified H&W % Increase/Decrease	7.50%	8.50%	8.50%
Employer STRS Cost	8.25%	8.25%	8.25%
Employer PERS Cost	10.707%	10.707%	10.707%
PERS Revenue Limit Reduction	2.313%	2.313%	2.313%
FICA	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	0.72%	0.72%	0.72%
Worker's Compensation Cost	2.05%	2.05%	2.05%

Supplies, Services and Equipment

Object 4000's/5000's

Supplies - Increase over Prior Year	0.00%	CPI/Enrollment	CPI/Enrollment
Services - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Services - One time costs	\$0.00	\$0.00	\$0.00
Utilities - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Capital Outlay - Increase over Prior Year	0.00%	0.00%	0.00%

Other Sources & Uses - Increase (Decrease)

General Fund Interfund Transfers In	\$280,000.00	\$0.00	\$0.00
General Fund Interfund Transfers Out	\$500,000.00	\$0.00	\$0.00

Projection Rules

Rule	Description	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13	Note
CertCOLA	Certificated COLA %	0.00%	0.00%	0.00%	
ClassCOLA	Classified COLA %	0.00%	0.00%	0.00%	
CertColumn%	Certificated Staff Column Increase %	0.00%	0.50%	0.50%	
CertStep%	Certificated Staff Step Increase %	0.00%	1.00%	1.00%	
ClassStep%	Classified Staff Step Increase %	0.00%	1.50%	1.50%	
CPI	California CPI (SSC)	1.20%	1.80%	2.10%	(1)
LOT-Res	California Lottery Restricted (SSC)	\$17.50	\$17.50	\$17.50	(2)
LOT-Unr	California Lottery Unrestricted (SSC)	\$112.50	\$111.00	\$110.00	(3)
INT	Interest Rate Trend for 10 Year Treasuries (SSC)	2.80%	3.40%	3.70%	(4)
NetCOLA	Net Funded Revenue Limit COLA (SSC)	5.17%	0.00%	1.90%	(5)
RLDef	Revenue Limit Deficit: K-12 (SSC)	17.96%	17.96%	17.96%	(6)
SpEdCOLA	Special Education COLA (SSC)	0.00%	0.00%	1.90%	(7)
CatCOLA	State Categorical COLA (SSC)	0.00%	0.00%	1.90%	(8)
StCOLA	COLA (SSC Recommended Planning RL COLA)	-0.39%	0.00%	1.90%	(9)
HW%	Health & Welfare Benefit Increase	0.00%	8.50%	8.50%	
Tier I	Tier I Programs	0.00%	0.00%	1.90%	(10)
Tier II	Tier II Programs	0.00%	0.00%	1.90%	(11)
Tier III	Tier III Programs	0.00%	0.00%	1.90%	(12)
CustAmt	Custom Amount	\$0.00	\$0.00	\$0.00	
Cust%	Custom Percent	0.00%	0.00%	0.00%	
Cust1Amt	Custom One Time Amount	\$0.00	\$0.00	\$0.00	
Cust1%	Custom One Time Percent	0.00%	0.00%	0.00%	
ManInput	Manual Input	\$0.00	\$0.00	\$0.00	
PRO	Proportional	0.00%	0.00%	0.00%	
Zap	Zero Out	\$0.00	\$0.00	\$0.00	
Enr	Year-to-Year Change in Enrollment	0.26%	0.83%	0.85%	
RL-ADA	Year-to-Year Change in RL ADA	0.00%	1.36%	0.85%	
TchrStfg	Year-to-Year Change in Teacher Staffing	0.00%	0.00%	0.00%	
SalFrstr	Salary Forecaster	\$0.00	\$0.00	\$0.00	
P2ADA	P2-ADA/ PRIOR YEAR ANNUAL ESTIMATE	0.00	3,875.80	3,725.76	
RLDefCOE	County Office Revenue Limit Deficit (SSC)	18.25%	18.25%	18.25%	(13)
EnEducTech	Title II Part D (Resource 4045)	0.00%	0.00%	0.00%	
LangAcqu	Title III Language (Resource 4203)	0.00%	0.00%	0.00%	
SafeDrugFree	Title V Safe and Drug (Resource 3710)	0.00%	0.00%	0.00%	
InnProg	Title V Part A (Resource 4110)	0.00%	0.00%	0.00%	(14)
21CLC	Title V now IV Part B (Resource 4124)	0.00%	0.00%	0.00%	(15)
ReadFirst	Title I Part B (Resource 3030)	0.00%	0.00%	0.00%	(16)
EvenStart	Title I Part B, Even Start (Resource 3105)	0.00%	0.00%	0.00%	(17)
CTechEdGrant	Career and Technical Ed Grants	0.00%	0.00%	0.00%	(18)
SSC CSR	SSC-CSR/ SSC CSR	\$0.00	\$0.00	\$0.00	
K3 CSR	K3-CSR/ K3 CSR	\$0.00	\$0.00	\$0.00	
AutoBal	Autobalance Rule	\$0.00	\$0.00	\$0.00	(19)
FedCOLA	Federal COLA	0.00%	0.00%	0.00%	(20)
IndirectRate	Indirect Rate	0.00%	0.00%	0.00%	(21)

(1) California CPI

(2) The forecast for Lottery funding per ADA includes only the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is based on prior year annual ADA times the statewide average excused absence factor of 1.04446.

(3) The forecast for Lottery funding per ADA includes only the base (unrestricted) funding. Lottery funding is based on prior year annual ADA times the statewide average excused absence factor of 1.04446.

(4) Interest Rate for 10-year Treasuries

(5) Net Funded Revenue Limit Change

(6) Revenue Limit Deficits K-12

(7) Special Education Base Deficit

(8) State Categorical COLA (including adult ed, ROC/P)

(9) Statutory COLA (use for K-12 and COE Revenue Limits and Special Education)

(10) Tier I Programs: No reduction in funding for 2008-09 and 2009-10 (remains at 2007-08 level adjusted for growth/decline). Programs Affected: 6010 After School Education and Safety 7230 Home to School Transportation Child Development 1300 K-3 Class Size Reduction Child Nutrition 7400 Quality Education Investment Act 7090 Economic Impact Aid (EIA) 6500 Special Education

(11) Tier II Programs: Reduction of approximately 15.4% in 2008-09, plus additional reduction of 4.5% in 2009-10 (plus adjustment for growth/decline). Programs Affected: 6015 Adults in Correctional Facilities Foster Youth Educational Services Apprenticeship Programs 7126 K-12 High Speed Network 7010 Agricultural Vocational Education 7220 Partnership Academies 6030 Charter School Facility Grants Pupil Testing County Office Oversight (FCMAT) Year-Round Education English Language Acquisition Program

(12) Tier III Programs: Reduction of approximately 15.4% in 2008-09, plus additional reduction of 4.5% in 2009-10 (plus adjustment for growth/decline) with flexibility to transfer funds from any of these programs to any "educational purpose" (includes unrestricted General Fund or other categorical programs) for the period from 2008-09 to 2012-13. Programs Affected: 7394 AB 825 Targeted Instructional Improvement Block Grant 1200 Class-Size Reduction-9th Grade 7392 AB 825 Teacher Credentialing Block Grant 6205 Deferred Maintenance 7393 AB 825 Professional Development Block Grant 4410 Educational Technology 7390 AB 825 Pupil Retention Block Grant Gifted and Talented Education (GATE) AB 825 School Safety Consolidated 7288 High Priority Schools and I/USP (see "Note") 7395 AB 825 School and Library Improvement Administrator Training Program (AB 430) 7015 Indian Education Centers Adult Education Instructional Materials Fund Alternative Credentialing 7286 International Baccalaureate

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

Name	Object Code	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Revenue Limit Sources	8010 - 8099	\$19,516,800.45	\$19,777,565.73	\$20,325,147.78
Federal Revenues	8100 - 8299	\$7,663,557.00	\$5,187,827.00	\$5,187,827.00
Other State Revenues	8300 - 8599	\$16,516,045.00	\$16,384,714.15	\$16,674,894.73
Other Local Revenues	8600 - 8799	\$6,788,977.00	\$6,527,290.34	\$6,655,478.17
Total Revenues		\$50,485,379.45	\$47,877,397.22	\$48,843,347.68
Expenditures				
Certificated Salaries	1000 - 1999	\$17,213,424.89	\$17,120,908.15	\$17,054,627.24
Classified Salaries	2000 - 2999	\$3,937,214.14	\$3,871,011.21	\$3,929,076.39
Employee Benefits	3000 - 3999	\$7,517,838.02	\$7,789,025.73	\$8,234,171.13
Books and Supplies	4000 - 4999	\$2,184,886.53	\$1,484,195.43	\$1,503,036.28
Services and Other Operating	5000 - 5999	\$3,685,421.00	\$3,161,321.00	\$3,208,757.10
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$16,458,564.00	\$15,227,982.00	\$15,227,982.00
Direct Support/Indirect Cost	7300 - 7399	(\$113,399.83)	(\$136,100.00)	(\$136,100.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$50,883,948.75	\$48,518,343.52	\$49,021,550.14
Excess (Deficiency) of Revenues Over Expenditures		(\$398,569.30)	(\$640,946.30)	(\$178,202.46)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$280,000.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$500,000.00	\$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	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$220,000.00)	\$0.00	\$0.00
Net Increase (Decrease) in Fund Balance		(\$618,569.30)	(\$640,946.30)	(\$178,202.46)
Fund Balance				
Beginning Fund Balance	9791	\$4,790,660.00	\$4,172,090.70	\$3,531,144.40
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$4,790,660.00	\$4,172,090.70	\$3,531,144.40
Ending Fund Balance		\$4,172,090.70	\$3,531,144.40	\$3,352,941.94
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	\$644,901.02	\$360,507.03	\$396,322.36
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$1,541,518.46	\$1,455,550.31	\$1,470,646.50
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	\$1,960,671.22	\$1,690,087.06	\$1,460,973.08
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 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Revenue Limit Sources	8010 - 8099	\$18,962,330.45	\$19,223,095.73	\$19,770,677.78
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$2,759,648.00	\$2,765,448.41	\$2,797,492.77
Other Local Revenues	8600 - 8799	\$377,256.00	\$378,956.00	\$380,868.90
Total Revenues		\$22,099,234.45	\$22,367,500.14	\$22,949,039.45
Expenditures				
Certificated Salaries	1000 - 1999	\$9,812,048.63	\$9,959,229.35	\$10,108,617.79
Classified Salaries	2000 - 2999	\$1,863,840.87	\$1,891,798.48	\$1,920,175.45
Employee Benefits	3000 - 3999	\$4,257,221.35	\$4,503,439.90	\$4,768,852.39
Books and Supplies	4000 - 4999	\$1,136,906.00	\$897,288.05	\$917,668.54
Services and Other Operating	5000 - 5999	\$1,823,722.00	\$1,821,927.29	\$1,850,252.63
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	(\$463,151.00)	(\$463,151.00)	(\$463,151.00)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$18,450,587.85	\$18,630,532.07	\$19,122,416.80
Excess (Deficiency) of Revenues Over Expenditures		\$3,648,646.60	\$3,736,968.07	\$3,826,623.65
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$280,000.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$500,000.00	\$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	(\$3,718,140.92)	(\$4,093,520.38)	(\$4,040,641.44)
Total Other Financing Sources/Uses		(\$3,938,140.92)	(\$4,093,520.38)	(\$4,040,641.44)
Net Increase (Decrease) in Fund Balance		(\$289,494.32)	(\$356,552.31)	(\$214,017.79)
Fund Balance				
Beginning Fund Balance	9791	\$3,816,684.00	\$3,527,189.68	\$3,170,637.37
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$3,816,684.00	\$3,527,189.68	\$3,170,637.37
Ending Fund Balance		\$3,527,189.68	\$3,170,637.37	\$2,956,619.58
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$25,000.00	\$25,000.00	\$25,000.00
Stores	9712	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		3%	3%	3%
Designated for Economic Uncertainties	9770	\$1,541,518.46	\$1,455,550.31	\$1,470,646.50
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	\$1,960,671.22	\$1,690,087.06	\$1,460,973.08
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 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Revenues				
Revenue Limit Sources	8010 - 8099	\$554,470.00	\$554,470.00	\$554,470.00
Federal Revenues	8100 - 8299	\$7,663,557.00	\$5,187,827.00	\$5,187,827.00
Other State Revenues	8300 - 8599	\$13,756,397.00	\$13,619,265.74	\$13,877,401.96
Other Local Revenues	8600 - 8799	\$6,411,721.00	\$6,148,334.34	\$6,274,609.27
Total Revenues		\$28,386,145.00	\$25,509,897.08	\$25,894,308.23
Expenditures				
Certificated Salaries	1000 - 1999	\$7,401,376.26	\$7,161,678.80	\$6,946,009.45
Classified Salaries	2000 - 2999	\$2,073,373.27	\$1,979,212.73	\$2,008,900.94
Employee Benefits	3000 - 3999	\$3,260,616.67	\$3,285,585.83	\$3,465,318.74
Books and Supplies	4000 - 4999	\$1,047,980.53	\$586,907.38	\$585,367.74
Services and Other Operating	5000 - 5999	\$1,861,699.00	\$1,339,393.71	\$1,358,504.47
Capital Outlay	6000 - 6900	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$16,438,564.00	\$15,207,982.00	\$15,207,982.00
Direct Support/Indirect Cost	7300 - 7399	\$349,751.17	\$327,051.00	\$327,051.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
Total Expenditures		\$32,433,360.90	\$29,887,811.45	\$29,899,134.34
Excess (Deficiency) of Revenues Over Expenditures		(\$4,047,215.90)	(\$4,377,914.37)	(\$4,004,826.11)
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	\$3,718,140.92	\$4,093,520.38	\$4,040,641.44
Total Other Financing Sources/Uses		\$3,718,140.92	\$4,093,520.38	\$4,040,641.44
Net Increase (Decrease) in Fund Balance		(\$329,074.98)	(\$284,393.99)	\$35,815.33
Fund Balance				
Beginning Fund Balance	9791	\$973,976.00	\$644,901.02	\$360,507.03
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$973,976.00	\$644,901.02	\$360,507.03
Ending Fund Balance		\$644,901.02	\$360,507.03	\$396,322.36
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	\$644,901.02	\$360,507.03	\$396,322.36
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 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

Revenue Limit

Revenue Limit						
Description	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13	Note		
1. Base Revenue Limit Per ADA						
1.a. State Avg Base RL Per ADA (Prior Yr)	\$6,411.00	\$6,386.00	\$6,520.00			
1.b. Base RL per ADA (Prior Yr)	\$6,387.35	\$6,362.35	\$6,362.35			
2. Inflation Increase	(\$25)	\$0	\$124			
3. All Other Adjustments	\$0.00	\$0.00	\$0.00			
4. TOTAL, BASE REVENUE LIMIT PER ADA	\$6,362.35	\$6,362.35	\$6,486.35			
Revenue Limit Subject To Deficit						
5. Total Base Revenue Limit						
5.a. Base Revenue Limit Per ADA (Line 4)	\$6,362.35	\$6,362.35	\$6,486.35			
5.b. Prior Year P2 ADA	3,667.01	3,675.80	3,725.76			
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00			
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,667.01	3,675.80	3,725.76			
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,675.80	3,725.76	3,757.44			
5.d. ADA Used for Revenue Limit	3,675.80	3,725.76	3,757.44			
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	3,675.80	3,725.76	3,757.44			
5.f. Total Base Revenue Limit	\$23,386,726.13	\$23,704,589.14	\$24,372,070.94			
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	\$41,185.00	\$41,185.00	\$41,185.00			
14. Less: Class Size Penalties Adjustment	\$0.00	\$0.00	\$0.00			
15. REVENUE LIMIT SUBJECT TO DEFICIT	\$23,427,911.13	\$23,745,774.14	\$24,413,255.94			
Deficit Calculation						
16. Revenue Limit Deficit: K-12 (SSC)	17.96300%	17.96300%	17.96300%			
16.a. Loss to Deficit	\$4,208,355.68	\$4,265,453.41	\$4,385,353.16			
17. SubTotal, After Deficit	\$19,219,555.45	\$19,480,320.73	\$20,027,902.78			
Other Revenue Limit Items Net of Any Deficit						
18. Unemployment Insurance Revenue	\$161,007.00	\$161,007.00	\$161,007.00			
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	\$94,823.00	\$111,856.06	\$131,948.76			
22. PERS Safety Adjustment/SFUSD PERS Adjustment	\$0.00	\$0.00	\$0.00			
23. TOTAL, OTHER REVENUE LIMIT ITEMS	\$66,184.00	\$49,150.94	\$29,058.24			
24. TOTAL REVENUE LIMIT	\$19,285,739.45	\$19,529,471.67	\$20,056,961.02			
Revenue Limit Local Sources						

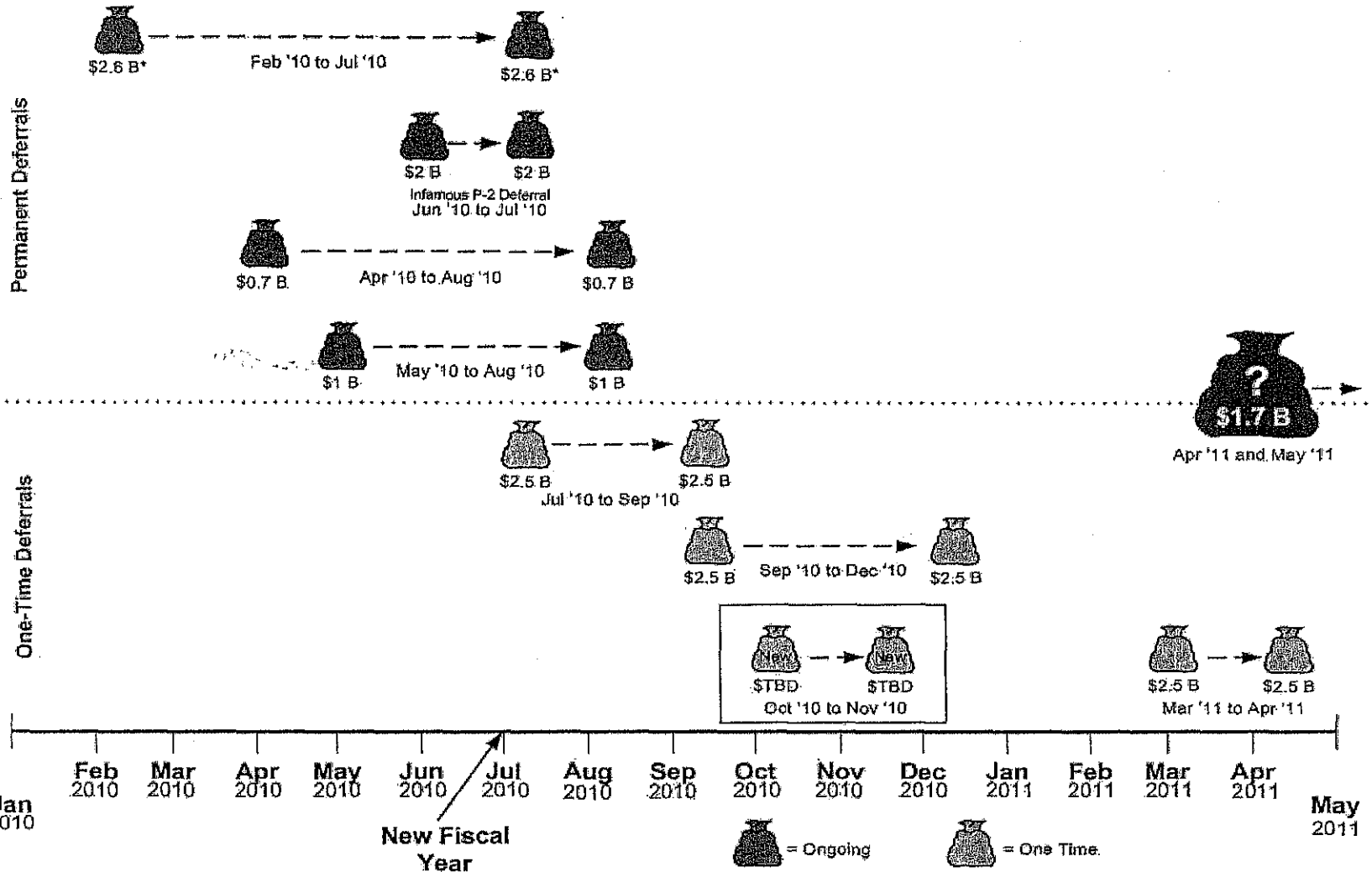
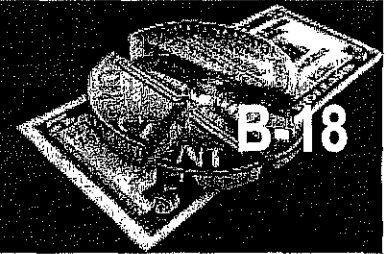
Revenue Limit

Revenue Limit						
25. Property Taxes	\$5,781,869.00	\$5,781,869.00	\$5,781,869.00			
26. Miscellaneous Funds	\$146,346.00	\$146,346.00	\$146,346.00			
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	\$5,928,215.00	\$5,928,215.00	\$5,928,215.00			
31. Charter School General Purpose Block Grant Offset (Unified Districts Only)	\$0.00	\$0.00	\$0.00			
32. STATE AID PORTION OF REVENUE LIMIT	\$13,357,524.45	\$13,601,256.67	\$14,128,746.02			
Basic Aid Status						
33. Funding Model Used: ("Basic Aid" or "Revenue Limit")	RevLim	RevLim	RevLim			
34. Educational Revenue Augmentation Fund Allocation (ERAF)	\$0.00	\$0.00	\$0.00			
35. Total Basic Aid Funding Received	N/A	N/A	N/A			
Other Revenue Limit Adjustments						
36. One-Time RL Reduction ABx4	\$0.00	\$0.00	\$0.00			
37. Adjusted State Aid Portion of RL (2009-10 Only)	\$13,357,524.45	\$13,601,256.67	\$14,128,746.02			
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	\$13,357,524.45	\$13,601,256.67	\$14,128,746.02			
44. Less: Revenue Limit State Apportionment Receipts	\$0.00	\$0.00	\$0.00			
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	\$13,357,524.45	\$13,601,256.67	\$14,128,746.02			
Reconciliation to SACS Form 01						
46. Total State Aid Portion of Revenue Limit (Line 43)	\$13,357,524.45	\$13,601,256.67	\$14,128,746.02			
47. Total, Revenue Limit - Local Sources	\$5,928,215.00	\$5,928,215.00	\$5,928,215.00			
48. Total Combined Revenue Limit	\$19,285,739.45	\$19,529,471.67	\$20,056,961.02			
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)	\$94,823.00	\$111,856.06	\$131,948.76			
52. Total Unrestricted Revenue Limit Sources	\$18,962,330.45	\$19,223,095.73	\$19,770,677.78			
OTHER NON REVENUE LIMIT ITEMS (Should be re						
53. Core Academic Program	\$0.00	\$0.00	\$0.00			
54. California High School Exit Exam	\$0.00	\$0.00	\$0.00			

Enrollment, P2ADA Enrollment Factors

Enrollment	Historical 5 2005 - 06	Historical 4 2006 - 07	Historical 3 2007 - 08	Historical 2 2008 - 09	Historical 1 2009 - 10	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
K	233	228	240	269	289	277	280	285
1	251	260	266	246	281	310	285	304
2	248	260	260	264	247	290	314	290
3	241	263	271	259	268	249	293	317
4	240	248	268	277	273	275	252	300
5	235	261	263	254	286	285	281	257
Subtotal (K - 5)	1,448	1,520	1,568	1,569	1,644	1,686	1,705	1,753
6	287	253	301	298	277	297	304	303
7	297	298	307	313	294	295	302	312
8	320	310	314	315	308	308	302	308
Subtotal (6 - 8)	904	861	922	926	879	900	908	923
9	317	330	320	345	342	298	317	312
10	340	316	331	321	339	338	295	314
11	283	334	328	338	302	326	330	286
12	306	286	341	334	333	301	326	326
Subtotal (9 - 12)	1,246	1,266	1,320	1,338	1,316	1,263	1,268	1,238
Ungraded Elementary	0	0	0	0	0	0	0	0
Ungraded Secondary	0	0	0	0	0	0	0	0
Subtotal Excluding Charter Schools	3,598	3,647	3,810	3,833	3,839	3,849	3,881	3,914
Charter Schools (to calculate in-lieu property taxes)	0	0	0	0	0	0	0	0
Total	3,598	3,647	3,810	3,833	3,839	3,849	3,881	3,914
P2ADA	Historical 5 2005 - 06	Historical 4 2006 - 07	Historical 3 2007 - 08	Historical 2 2008 - 09	Historical 1 2009 - 10	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Excluding Charter Schools	3,476.39	3,506.96	3,665.22	3,701.14	3,667.01	3,675.80	3,725.76	3,757.44
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	3,476.39	3,506.96	3,665.22	3,701.14	3,667.01	3,675.80	3,725.76	3,757.44
Enrollment Factors	Historical 5 2005 - 06	Historical 4 2006 - 07	Historical 3 2007 - 08	Historical 2 2008 - 09	Historical 1 2009 - 10	Base Year 2010 - 11	Year 1 2011 - 12	Year 2 2012 - 13
Excluding Charter Schools	0.9662	0.9616	0.9620	0.9656	0.9552	0.9550	0.9600	0.9600
Charter Schools (to calculate in-lieu property taxes)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Deferrals 2010-11



* Inclusive of categorical funds

Note: An additional deferral for K-12 of \$1.7 billion from 2010-11 into 2011-12 fiscal year

2010-11 1st Interim
Projected Cashflow Worksheet

District Name: ALBANY UNIFIED			July	Aug	Sept	Oct	Nov	Dec	Jan
	Actuals through Month of:	Object October							
A	Beginning Cash	9110	4,608,561	4,777,123	3,883,534	3,736,467	2,066,219	997,463	7,134,180
B	Receipts								
	Revenue Limit Sources								
	Property Taxes	8020-8079	8,627	280,459	187,138	3,661	829	1,482,054	1,482,054
	Principal Apportionment	8010-8019	0	897,688	948,886	709,864	1,183,669	2,404,354	1,202,177
	Miscellaneous Funds	8080-8099	5,347	6,564	10,243	10,337	13,569	11,946	46,455
	Federal Revenue	8100-8299	0	84,749	1,653,211	39,025	13,700	1,057,198	319,095
	Other State Revenue	8300-8599	0	26,094	6,867	2,611,419	1,614,827	1,528,392	1,414,988
	Other Local Revenue	8600-8799	14,075	348,771	132,407	(2,180)	24,720	2,957,483	99,068
	Interfund Transfers In	8910-8929	0	0	0	0	0	280,000	0
	All Other Financing Sources	8930-8979	0	0	0	0	0	0	0
	Other Receipts/Non-Revenue	TRANS	0	0	0	0	0	0	0
	Total Receipts		28,050	1,644,326	2,938,752	3,372,125	2,851,315	9,721,427	4,563,837
C	Disbursements								
	Certificated Salaries	1000-1999	95,419	220,524	1,636,013	1,606,930	1,907,405	20,246	3,319,419
	Classified Salaries	2000-2999	149,753	204,983	341,699	340,529	497,906	369,806	348,765
	Employee Benefits	3000-3999	118,972	156,884	693,713	696,706	770,316	222,819	1,209,496
	Books & Supplies	4000-4999	33,730	29,312	144,226	229,757	176,311	184,073	175,453
	Services	5000-5999	78,394	26,095	269,182	276,877	297,918	320,574	305,562
	Capital Outlay	6000-6599	0	0	0	0	0	0	0
	Other Outgo	7000-7499	0	0	623,870	2,155,579	987,510	1,803,440	1,265,406
	Interfund Transfers Out	7600-7629	0	500,000	0	0	0	0	0
	All Other Financing Uses	7630-7699	0	0	0	0	0	0	0
	Other Disbursements/Non-Exp.								
	Total Disbursements		476,268	1,137,798	3,708,703	5,306,380	4,637,367	2,920,958	6,624,101
D	Prior Year Transactions								
	Accounts Receivable-9200		3,264,060	2,325,203	1,257,073	1,278,689	29,314	333,039	0
	Due From Grantor Govts.-9290								
	Due From Other Funds-9310								
	Prepaid Expense-9330								
	Accounts Payable-9500		2,647,279	3,725,320	634,188	1,014,682	(687,982)	996,790	0
	Due To Grantor Govts.-9590								
	Due to Other Funds-9610								
	Due to Other Agencies-9620								
	Current Loans/TRANS-9640								
	Deferred Revenue-9650								
	Total Pr. Yr. Transactions	-	616,780	(1,400,118)	622,884	264,007	717,296	(663,752)	0
E	Net Increase/Decrease								
	(B-C+D)		168,562	(893,590)	(147,067)	(1,670,247)	(1,068,756)	6,136,717	(2,060,264)
F	Ending Cash (A+E)		4,777,123	3,883,534	3,736,467	2,066,219	997,463	7,134,180	5,073,917
G	Ending Cash plus Accruals								

2010-11 1st Interim
Projected Cashflow Worksheet

District Name: ALBANY UNIFIED									
	Object	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total
Actuals through Month of:		October							
A	Beginning Cash	9110	5,073,917	2,570,239	416,173	3,487,529	1,534,704	4,608,561	
B	Receipts								
	Revenue Limit Sources								
	Property Taxes	8020-8079	0	171,390	1,482,054	533,539	296,411	5,928,215	0
	Principal Apportionment	8010-8019	133,575	0	1,816,623	253,793	0	9,550,630	3,806,894
	Miscellaneous Funds	8080-8099	40,057	14,151	14,523	29,706	28,163	231,061	0
	Federal Revenue	8100-8299	1,058,600	916,348	153,855	543,438	1,448,355	7,287,572	375,985
	Other State Revenue	8300-8599	1,356,798	1,545,292	1,356,798	1,414,988	1,484,517	14,360,981	2,155,064
	Other Local Revenue	8600-8799	57,681	16,480	2,695,319	98,881	346,270	6,788,976	0
	Interfund Transfers In	8910-8929	0	0	0	0	0	280,000	0
	All Other Financing Sources	8930-8979	0	0	0	0	0	0	0
	Other Receipts/Non-Revenue	TRANS	0	0	0	0	0	0	0
	Total Receipts		2,646,711	2,663,661	7,519,172	2,874,346	3,603,715	44,427,436	6,337,943
C	Disbursements								
	Certificated Salaries	1000-1999	1,671,673	1,679,023	1,665,176	1,691,399	1,700,196	17,213,425	17,213,425
	Classified Salaries	2000-2999	344,626	332,506	332,073	302,204	372,364	3,937,214	3,937,214
	Employee Benefits	3000-3999	723,799	728,669	725,901	731,224	739,338	7,517,838	7,517,838
	Books & Supplies	4000-4999	188,733	185,458	245,548	235,043	357,242	2,184,886.53	2,184,887
	Services	5000-5999	328,690	322,987	427,637	409,343	622,161	3,685,421.00	3,685,421
	Capital Outlay	6000-6599	0	0	0	0	0	0	0
	Other Outgo	7000-7499	1,892,867	1,569,084	1,051,480	1,457,958	1,234,116	14,041,311	2,303,853
	Interfund Transfers Out	7600-7629	0	0	0	0	0	500,000	500,000
	All Other Financing Uses	7630-7699	0	0	0	0	0	0	0
	Other Disbursements/Non-Exp.							0	0
	Total Disbursements		5,150,389	4,817,727	4,447,815	4,827,172	5,025,419	49,080,096	2,303,853
D	Prior Year Transactions	Prior Yr Amounts							
	Accounts Receivable-9200		0	0	0	0	0	8,487,377	8,487,377
	Due From Grantor Govts.-9290							0	0
	Due From Other Funds-9310							0	0
	Prepaid Expense-9330							0	0
	Accounts Payable-9500		0	0	0	0	0	8,330,279	8,330,279
	Due To Grantor Govts.-9590							0	0
	Due to Other Funds-9610							0	0
	Due to Other Agencies-9620							0	0
	Current Loans/TRANS-9640							0	0
	Deferred Revenue-9650							0	0
	Total Pr. Yr. Transactions	-	0	0	0	0	0	157,098	0
E	Net Increase/Decrease (B-C+D)		(2,503,678)	(2,154,066)	3,071,357	(1,952,826)	(1,421,704)	(4,495,562)	4,034,090
F	Ending Cash (A+E)		2,570,239	416,173	3,487,529	1,534,704	113,000	113,000	
G	Ending Cash plus Accruals								4,147,090

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First Interim
2010-11 Projected Totals
Technical Review Checks

Albany City Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2010-11 Original Budget	2010-11 Board Approved Operating Budget	2010-11 Actuals to Date	2010-11 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects		G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections - General Fund				GS
RLI	Revenue Limit Summary	S	S		S
01CSI	Criteria and Standards Review				S

2010-11 First 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	17,915,783.00	17,915,783.00	3,068,834.90	18,962,330.00	1,046,547.00	5.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,754,147.00	2,754,147.00	98,880.32	2,759,648.00	5,501.00	0.2%
4) Other Local Revenue		8600-8799	311,361.00	311,361.00	19,961.17	377,256.00	65,895.00	21.2%
5) TOTAL, REVENUES			20,981,291.00	20,981,291.00	3,187,676.39	22,099,234.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,440,884.00	9,440,884.00	2,037,406.23	9,812,048.77	(371,164.77)	-3.9%
2) Classified Salaries		2000-2999	1,743,577.00	1,743,577.00	584,999.12	1,863,840.87	(120,263.87)	-6.9%
3) Employee Benefits		3000-3999	4,331,074.00	4,331,074.00	1,011,543.89	4,257,221.35	73,852.65	1.7%
4) Books and Supplies		4000-4999	878,576.00	878,576.00	279,442.66	1,136,906.00	(258,330.00)	-29.4%
5) Services and Other Operating Expenditures		5000-5999	1,540,430.00	1,540,430.00	581,711.78	1,823,722.00	(283,292.00)	-18.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(468,443.00)	(468,443.00)	0.00	(463,151.00)	(5,292.00)	1.1%
9) TOTAL, EXPENDITURES			17,486,098.00	17,486,098.00	4,495,103.68	18,450,587.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,495,193.00	3,495,193.00	(1,307,427.29)	3,648,646.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	280,000.00	280,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	500,000.00	500,000.00	(500,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,653,901.00)	(3,653,901.00)	0.00	(3,718,140.00)	(64,239.00)	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,653,901.00)	(3,653,901.00)	(500,000.00)	(3,938,140.00)		

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)			(158,708.00)	(158,708.00)	(1,807,427.29)	(289,493.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,991,476.00	2,991,476.00		3,816,684.00	825,208.00	27.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	-0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,991,476.00	2,991,476.00		3,816,684.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,991,476.00	2,991,476.00		3,816,684.00		
2) Ending Balance, June 30 (E + F1e)			2,832,768.00	2,832,768.00		3,527,190.01		
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	2,748,864.00	2,748,864.00		3,502,190.01		
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	58,904.00	58,904.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,035,018.00	12,035,018.00	2,556,438.00	13,357,524.00	1,322,506.00	11.0%
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	36,175.00	36,175.00	0.00	36,683.00	508.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	78.00	78.00	113.33	352.00	274.00	351.3%
County & District Taxes								
Secured Roll Taxes		8041	3,685,953.00	3,685,953.00	269,390.27	3,408,513.00	(277,440.00)	-7.5%
Unsecured Roll Taxes		8042	241,250.00	241,250.00	187,326.58	221,288.00	(19,962.00)	-8.3%
Prior Years' Taxes		8043	9,005.00	9,005.00	3,841.04	3,473.00	(5,532.00)	-61.4%
Supplemental Taxes		8044	143,666.00	143,666.00	19,212.90	81,239.00	(62,427.00)	-43.5%
Education Revenue Augmentation Fund (ERAF)		8045	2,098,026.00	2,098,026.00	0.00	2,030,321.00	(67,705.00)	-3.2%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	146,346.00	146,346.00	New
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			18,249,171.00	18,249,171.00	3,036,322.12	19,285,739.00	1,036,568.00	5.7%
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	84,844.00	84,844.00	32,512.78	94,823.00	9,979.00	11.8%
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			17,915,783.00	17,915,783.00	3,068,834.90	18,962,330.00	1,046,547.00	5.8%
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (Incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	840,000.00	840,000.00	0.00	840,000.00	0.00	0.0%
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		8560	421,000.00	421,000.00	5,501.32	426,501.00	5,501.00	1.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,493,147.00	1,493,147.00	93,379.00	1,493,147.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,754,147.00	2,754,147.00	98,880.32	2,759,648.00	5,501.00	0.2%
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	6.00	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%

2010-11 First 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)
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	18,898.83	50,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	(675.83)	50,000.00	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	182,712.00	182,712.00	0.00	192,360.00	9,648.00	5.3%
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	28,649.00	28,649.00	1,738.17	84,896.00	56,247.00	196.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			311,361.00	311,361.00	19,961.17	377,256.00	65,895.00	21.2%
TOTAL, REVENUES			20,981,291.00	20,981,291.00	3,187,676.39	22,099,234.00	1,117,943.00	5.3%

2010-11 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,644,166.00	7,644,166.00	1,677,724.90	8,619,512.14	(975,346.14)	-12.8%
Certificated Pupil Support Salaries		1200	579,230.00	579,230.00	0.00	(0.34)	579,230.34	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,217,488.00	1,217,488.00	359,681.33	1,192,536.97	24,951.03	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,440,884.00	9,440,884.00	2,037,406.23	9,812,048.77	(371,164.77)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	34,129.00	34,129.00	2,984.00	14,806.72	19,322.28	56.6%
Classified Support Salaries		2200	555,126.00	555,126.00	211,406.40	605,469.32	(50,343.32)	-9.1%
Classified Supervisors' and Administrators' Salaries		2300	267,810.00	267,810.00	94,017.66	326,774.70	(58,964.70)	-22.0%
Clerical, Technical and Office Salaries		2400	847,986.00	847,986.00	269,704.98	879,266.09	(31,280.09)	-3.7%
Other Classified Salaries		2900	38,526.00	38,526.00	6,886.08	37,524.04	1,001.96	2.6%
TOTAL, CLASSIFIED SALARIES			1,743,577.00	1,743,577.00	584,999.12	1,863,840.87	(120,263.87)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	762,385.00	762,385.00	170,761.61	796,587.00	(34,202.00)	-4.5%
PERS		3201-3202	198,449.00	198,449.00	64,035.45	211,577.00	(13,128.00)	-6.6%
OASDI/Medicare/Alternative		3301-3302	281,752.00	281,752.00	68,745.46	271,684.00	10,068.00	3.6%
Health and Welfare Benefits		3401-3402	2,193,407.00	2,193,407.00	457,463.91	2,175,934.94	17,472.06	0.8%
Unemployment Insurance		3501-3502	80,742.00	80,742.00	18,817.52	82,588.00	(1,846.00)	-2.3%
Workers' Compensation		3601-3602	229,737.00	229,737.00	53,861.57	234,682.00	(4,945.00)	-2.2%
OPEB, Allocated		3701-3702	544,000.00	544,000.00	171,316.86	429,211.40	114,788.60	21.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,076.00	9,076.00	13,129.72	15,297.00	(6,221.00)	-68.5%
Other Employee Benefits		3901-3902	31,526.00	31,526.00	(6,588.21)	39,660.01	(8,134.01)	-25.8%
TOTAL, EMPLOYEE BENEFITS			4,331,074.00	4,331,074.00	1,011,543.89	4,257,221.35	73,852.65	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	210,955.00	210,955.00	56,146.05	283,515.00	(72,560.00)	-34.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	667,621.00	667,621.00	141,400.72	697,891.00	(30,270.00)	-4.5%
Noncapitalized Equipment		4400	0.00	0.00	81,895.89	155,500.00	(155,500.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			878,576.00	878,576.00	279,442.66	1,136,906.00	(258,330.00)	-29.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,500.00	19,500.00	6,253.63	30,800.00	(11,300.00)	-57.9%
Dues and Memberships		5300	9,500.00	9,500.00	9,472.23	12,500.00	(3,000.00)	-31.6%
Insurance		5400-5450	145,000.00	145,000.00	71,667.00	145,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	607,700.00	607,700.00	159,491.58	608,500.00	(800.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,250.00	209,250.00	54,519.67	198,927.00	10,323.00	4.9%
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	478,380.00	478,380.00	222,524.90	724,095.00	(245,715.00)	-51.4%
Communications		5900	71,100.00	71,100.00	57,782.77	103,900.00	(32,800.00)	-46.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,540,430.00	1,540,430.00	581,711.78	1,823,722.00	(283,292.00)	-18.4%

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	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	(333,119.00)	(333,119.00)	0.00	(349,751.00)	16,632.00	-5.0%
Transfers of Indirect Costs - Interfund		7350	(135,324.00)	(135,324.00)	0.00	(113,400.00)	(21,924.00)	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(468,443.00)	(468,443.00)	0.00	(463,151.00)	(5,292.00)	1.1%
TOTAL, EXPENDITURES			17,486,098.00	17,486,098.00	4,495,103.68	18,450,587.99	(964,489.99)	-5.5%

2010-11 First 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	280,000.00	280,000.00	New
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	280,000.00	280,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	500,000.00	500,000.00	(500,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	500,000.00	500,000.00	(500,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,653,901.00)	(3,653,901.00)	0.00	(3,718,140.00)	(64,239.00)	1.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,653,901.00)	(3,653,901.00)	0.00	(3,718,140.00)	(64,239.00)	1.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,653,901.00)	(3,653,901.00)	(500,000.00)	(3,938,140.00)	(284,239.00)	7.8%

2010-11 First 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	553,725.00	553,725.00	(22.00)	554,470.00	745.00	0.1%
2) Federal Revenue		8100-8299	5,143,981.00	5,143,981.00	1,776,985.46	7,663,557.00	2,519,576.00	49.0%
3) Other State Revenue		8300-8599	13,717,131.00	13,717,131.00	2,545,499.65	13,756,397.00	39,266.00	0.3%
4) Other Local Revenue		8600-8799	5,653,601.00	5,653,601.00	473,112.61	6,411,721.00	758,120.00	13.4%
5) TOTAL, REVENUES			25,068,438.00	25,068,438.00	4,795,575.72	28,386,145.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,041,050.00	7,041,050.00	1,521,479.99	7,401,376.79	(360,326.79)	-5.1%
2) Classified Salaries		2000-2999	1,916,813.00	1,916,813.00	451,964.13	2,073,373.27	(156,560.27)	-8.2%
3) Employee Benefits		3000-3999	3,282,178.00	3,282,178.00	654,732.09	3,260,616.38	21,561.62	0.7%
4) Books and Supplies		4000-4999	239,342.00	239,342.00	157,582.71	1,047,981.00	(808,639.00)	-337.9%
5) Services and Other Operating Expenditures		5000-5999	1,301,345.00	1,301,345.00	68,836.56	1,861,699.00	(560,354.00)	-43.1%
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	15,171,393.00	15,171,393.00	2,779,449.00	16,438,564.00	(1,267,171.00)	-8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	333,119.00	333,119.00	0.00	349,751.00	(16,632.00)	-5.0%
9) TOTAL, EXPENDITURES			29,285,240.00	29,285,240.00	5,634,044.48	32,433,361.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,216,802.00)	(4,216,802.00)	(838,468.76)	(4,047,216.44)		
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	3,653,901.00	3,653,901.00	0.00	3,718,140.00	64,239.00	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,653,901.00	3,653,901.00	0.00	3,718,140.00		

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)			(562,901.00)	(562,901.00)	(838,468.76)	(329,076.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	562,900.00	562,900.00		973,976.00	411,076.00	73.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,900.00	562,900.00		973,976.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,900.00	562,900.00		973,976.00		
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)		644,899.56		
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		644,900.16		
Jobs Fund Reserve for Staffing	3200	9780				316,103.33		
Parcel Tax Reserve for Staffing	9010	9780				328,796.83		
c) Undesignated Amount		9790				(0.60)		
d) Unappropriated Amount		9790	(1.00)	(1.00)				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
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	135,493.00	135,493.00	(22.00)	136,238.00	745.00	0.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			553,725.00	553,725.00	(22.00)	554,470.00	745.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	601,087.00	601,087.00	323,677.77	1,020,481.00	419,394.00	69.8%
Special Education Discretionary Grants		8182	61,456.00	61,456.00	16,699.17	78,152.00	16,696.00	27.2%
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	4,132,126.00	4,132,126.00	668,192.00	5,362,708.00	1,230,582.00	29.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	341,830.00	341,830.00	753,544.61	1,179,104.00	837,274.00	244.9%
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	14,871.91	23,112.00	15,630.00	208.9%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,143,981.00	5,143,981.00	1,776,985.46	7,663,557.00	2,519,576.00	49.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	13,106,244.00	13,106,244.00	2,534,890.00	13,140,053.00	33,809.00	0.3%
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	0.00	28,200.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	290,952.00	290,952.00	0.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	44,760.00	44,760.00	3,742.66	44,760.00	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	8,077.00	8,077.00	0.00	8,077.00	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	6,866.99	6,867.00	6,867.00	New
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	238,898.00	238,898.00	0.00	237,488.00	(1,410.00)	-0.6%
TOTAL, OTHER STATE REVENUE			13,717,131.00	13,717,131.00	2,545,499.65	13,756,397.00	(39,266.00)	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	5,417,029.00	5,417,029.00	370,465.92	5,914,966.00	497,937.00	9.2%

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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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	150,000.00	150,000.00	102,646.69	496,755.00	346,755.00	231.2%
Tuition		8710	86,572.00	86,572.00	0.00	0.00	(86,572.00)	-100.0%
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			5,653,601.00	5,653,601.00	473,112.61	6,411,721.00	758,120.00	13.4%
TOTAL, REVENUES			25,068,438.00	25,068,438.00	4,795,575.72	28,386,145.00	3,317,707.00	13.2%

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	5,669,041.00	5,669,041.00	1,042,069.93	5,673,036.04	(3,995.04)	-0.1%
Certificated Pupil Support Salaries		1200	593,648.00	593,648.00	250,331.20	861,776.30	(268,128.30)	-45.2%
Certificated Supervisors' and Administrators' Salaries		1300	570,896.00	570,896.00	172,547.84	610,105.39	(39,209.39)	-6.9%
Other Certificated Salaries		1900	207,465.00	207,465.00	56,531.22	256,459.06	(48,994.06)	-23.6%
TOTAL, CERTIFICATED SALARIES			7,041,050.00	7,041,050.00	1,521,479.99	7,401,376.79	(360,326.79)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,324,621.00	1,324,621.00	259,729.35	1,339,742.73	(15,121.73)	-1.1%
Classified Support Salaries		2200	380,828.00	380,828.00	130,763.05	400,033.00	(19,205.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	45,596.00	45,596.00	17,010.71	99,624.00	(54,028.00)	-118.5%
Clerical, Technical and Office Salaries		2400	123,542.00	123,542.00	31,982.81	155,758.54	(32,216.54)	-26.1%
Other Classified Salaries		2900	42,226.00	42,226.00	12,478.21	78,215.00	(35,989.00)	-85.2%
TOTAL, CLASSIFIED SALARIES			1,916,813.00	1,916,813.00	451,964.13	2,073,373.27	(156,560.27)	-8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	541,294.00	541,294.00	115,840.24	568,424.00	(27,130.00)	-5.0%
PERS		3201-3202	244,234.00	244,234.00	59,034.06	271,934.00	(27,700.00)	-11.3%
OASDI/Medicare/Alternative		3301-3302	304,757.00	304,757.00	62,066.72	308,452.00	(3,695.00)	-1.2%
Health and Welfare Benefits		3401-3402	1,844,559.00	1,844,559.00	341,812.97	1,744,018.04	100,540.96	5.5%
Unemployment Insurance		3501-3502	65,038.00	65,038.00	14,281.41	68,957.00	(3,919.00)	-6.0%
Workers' Compensation		3601-3602	184,845.00	184,845.00	40,664.92	195,134.00	(10,289.00)	-5.6%
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	49,054.00	49,054.00	10,830.84	49,655.00	(601.00)	-1.2%
Other Employee Benefits		3901-3902	48,397.00	48,397.00	10,200.93	54,042.34	(5,645.34)	-11.7%
TOTAL, EMPLOYEE BENEFITS			3,282,178.00	3,282,178.00	654,732.09	3,260,616.38	21,561.62	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	221,125.00	221,125.00	78,422.71	944,097.00	(722,972.00)	-327.0%
Noncapitalized Equipment		4400	18,217.00	18,217.00	79,160.00	103,884.00	(85,667.00)	-470.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,342.00	239,342.00	157,582.71	1,047,981.00	(808,639.00)	-337.9%
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	45,412.00	45,412.00	10,933.32	331,593.00	(286,181.00)	-630.2%
Dues and Memberships		5300	2,575.00	2,575.00	1,900.00	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	2,000.00	2,000.00	2,910.22	4,000.00	(2,000.00)	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,241.00	93,241.00	56,160.18	288,530.00	(195,289.00)	-209.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,148,667.00	1,148,667.00	(4,617.83)	1,225,551.00	(76,884.00)	-6.7%
Communications		5900	9,450.00	9,450.00	1,550.67	9,450.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,301,345.00	1,301,345.00	68,836.56	1,861,699.00	(560,354.00)	-43.1%

2010-11 First 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments 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	4,140,203.00	4,140,203.00	668,189.00	5,370,785.00	(1,230,582.00)	-29.7%
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	11,028,934.00	11,028,934.00	2,111,260.00	11,066,810.00	(37,876.00)	-0.3%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,256.00	2,256.00	0.00	969.00	1,287.00	57.0%
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)			15,171,393.00	15,171,393.00	2,779,449.00	16,438,564.00	(1,267,171.00)	-8.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	333,119.00	333,119.00	0.00	349,751.00	(16,632.00)	-5.0%
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			333,119.00	333,119.00	0.00	349,751.00	(16,632.00)	-5.0%
TOTAL EXPENDITURES			29,285,240.00	29,285,240.00	5,634,044.48	32,433,361.44	(3,148,121.44)	-10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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/Bulldings		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	3,653,901.00	3,653,901.00	0.00	3,718,140.00	64,239.00	1.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,653,901.00	3,653,901.00	0.00	3,718,140.00	64,239.00	1.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,653,901.00	3,653,901.00	0.00	3,718,140.00	(64,239.00)	1.8%

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	18,469,508.00	18,469,508.00	3,068,812.90	19,516,800.00	1,047,292.00	5.7%
2) Federal Revenue		8100-8299	5,143,981.00	5,143,981.00	1,776,985.46	7,663,557.00	2,519,576.00	49.0%
3) Other State Revenue		8300-8599	16,471,278.00	16,471,278.00	2,644,379.97	16,516,045.00	44,767.00	0.3%
4) Other Local Revenue		8600-8799	5,964,962.00	5,964,962.00	493,073.78	6,788,977.00	824,015.00	13.8%
5) TOTAL, REVENUES			46,049,729.00	46,049,729.00	7,983,252.11	50,485,379.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,481,934.00	16,481,934.00	3,558,886.22	17,213,425.56	(731,491.56)	-4.4%
2) Classified Salaries		2000-2999	3,660,390.00	3,660,390.00	1,036,963.25	3,937,214.14	(276,824.14)	-7.6%
3) Employee Benefits		3000-3999	7,613,252.00	7,613,252.00	1,666,275.98	7,517,837.73	95,414.27	1.3%
4) Books and Supplies		4000-4999	1,117,918.00	1,117,918.00	437,025.37	2,184,887.00	(1,066,969.00)	-95.4%
5) Services and Other Operating Expenditures		5000-5999	2,841,775.00	2,841,775.00	650,548.34	3,685,421.00	(843,646.00)	-29.7%
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	15,191,393.00	15,191,393.00	2,779,449.00	16,458,564.00	(1,267,171.00)	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(135,324.00)	(135,324.00)	0.00	(113,400.00)	(21,924.00)	16.2%
9) TOTAL, EXPENDITURES			46,771,338.00	46,771,338.00	10,129,148.16	50,883,949.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(721,609.00)	(721,609.00)	(2,145,896.05)	(398,570.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	280,000.00	280,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	500,000.00	500,000.00	(500,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(500,000.00)	(220,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(721,609.00)	(721,609.00)	(2,645,896.05)	(618,570.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,554,376.00	3,554,376.00		4,790,660.00	1,236,284.00	34.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,554,376.00	3,554,376.00		4,790,660.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,554,376.00	3,554,376.00		4,790,660.00		
2) Ending Balance, June 30 (E + F1e)			2,832,767.00	2,832,767.00		4,172,089.57		
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	2,748,864.00	2,748,864.00		3,502,190.01		
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		644,900.16		
Jobs Fund Reserve for Staffing	3200	9780				316,103.33		
Parcel Tax Reserve for Staffing	9010	9780				328,796.83		
c) Undesignated Amount		9790				(0.60)		
d) Unappropriated Amount		9790	58,903.00	58,903.00				

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance01 81127 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,035,018.00	12,035,018.00	2,556,438.00	13,357,524.00	1,322,506.00	11.0%
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	36,175.00	36,175.00	0.00	36,683.00	508.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	78.00	78.00	113.33	352.00	274.00	351.3%
County & District Taxes								
Secured Roll Taxes		8041	3,685,953.00	3,685,953.00	269,390.27	3,408,513.00	(277,440.00)	-7.5%
Unsecured Roll Taxes		8042	241,250.00	241,250.00	187,326.58	221,288.00	(19,962.00)	-8.3%
Prior Years' Taxes		8043	9,005.00	9,005.00	3,841.04	3,473.00	(5,532.00)	-61.4%
Supplemental Taxes		8044	143,666.00	143,666.00	19,212.90	81,239.00	(62,427.00)	-43.5%
Education Revenue Augmentation Fund (ERAF)		8045	2,098,026.00	2,098,026.00	0.00	2,030,321.00	(67,705.00)	-3.2%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	146,346.00	146,346.00	New
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			18,249,171.00	18,249,171.00	3,036,322.12	19,285,739.00	1,036,568.00	5.7%
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	84,844.00	84,844.00	32,512.78	94,823.00	9,979.00	11.8%
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	135,493.00	135,493.00	(22.00)	136,238.00	745.00	0.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			18,469,508.00	18,469,508.00	3,068,812.90	19,516,800.00	1,047,292.00	5.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	601,087.00	601,087.00	323,677.77	1,020,481.00	419,394.00	69.8%
Special Education Discretionary Grants		8182	61,456.00	61,456.00	16,699.17	78,152.00	16,696.00	27.2%
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	4,132,126.00	4,132,126.00	668,192.00	5,362,708.00	1,230,582.00	29.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	341,830.00	341,830.00	753,544.61	1,179,104.00	837,274.00	244.9%
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	14,871.91	23,112.00	15,630.00	208.9%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,143,981.00	5,143,981.00	1,776,985.46	7,663,557.00	2,519,576.00	49.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	13,106,244.00	13,106,244.00	2,534,890.00	13,140,053.00	33,809.00	0.3%
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	0.00	28,200.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	290,952.00	290,952.00	0.00	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	840,000.00	840,000.00	0.00	840,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	465,760.00	465,760.00	9,243.98	471,261.00	5,501.00	1.2%
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	8,077.00	8,077.00	0.00	8,077.00	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	6,866.99	6,867.00	6,867.00	New
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	1,732,045.00	1,732,045.00	93,379.00	1,730,635.00	(1,410.00)	-0.1%
TOTAL, OTHER STATE REVENUE			16,471,278.00	16,471,278.00	2,644,379.97	16,516,045.00	44,767.00	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	5,417,029.00	5,417,029.00	370,465.92	5,914,966.00	497,937.00	9.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	18,898.83	50,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	(675.83)	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	182,712.00	182,712.00	0.00	192,360.00	9,648.00	5.3%
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	178,649.00	178,649.00	104,384.86	581,651.00	403,002.00	225.6%
Tuition		8710	86,572.00	86,572.00	0.00	0.00	(86,572.00)	-100.0%
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			5,964,962.00	5,964,962.00	493,073.78	6,788,977.00	824,015.00	13.8%
TOTAL, REVENUES			46,049,729.00	46,049,729.00	7,983,252.11	50,485,379.00	4,435,650.00	9.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,313,207.00	13,313,207.00	2,719,794.83	14,292,548.18	(979,341.18)	-7.4%
Certificated Pupil Support Salaries		1200	1,172,878.00	1,172,878.00	250,331.20	861,775.96	311,102.04	26.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,788,384.00	1,788,384.00	532,228.97	1,802,642.36	(14,258.36)	-0.8%
Other Certificated Salaries		1900	207,465.00	207,465.00	56,531.22	256,459.06	(48,994.06)	-23.6%
TOTAL, CERTIFICATED SALARIES			16,481,934.00	16,481,934.00	3,558,886.22	17,213,425.56	(731,491.56)	-4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,358,750.00	1,358,750.00	262,713.35	1,354,549.45	4,200.55	0.3%
Classified Support Salaries		2200	935,954.00	935,954.00	342,169.45	1,005,502.32	(69,548.32)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	313,406.00	313,406.00	111,028.37	426,398.70	(112,992.70)	-36.1%
Clerical, Technical and Office Salaries		2400	971,528.00	971,528.00	301,687.79	1,035,024.63	(63,496.63)	-6.5%
Other Classified Salaries		2900	80,752.00	80,752.00	19,364.29	115,739.04	(34,987.04)	-43.3%
TOTAL, CLASSIFIED SALARIES			3,660,390.00	3,660,390.00	1,036,963.25	3,937,214.14	(276,824.14)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,303,679.00	1,303,679.00	286,601.85	1,365,011.00	(61,332.00)	-4.7%
PERS		3201-3202	442,683.00	442,683.00	123,069.51	483,511.00	(40,828.00)	-9.2%
OASDI/Medicare/Alternative		3301-3302	586,509.00	586,509.00	130,812.18	580,136.00	6,373.00	1.1%
Health and Welfare Benefits		3401-3402	4,037,966.00	4,037,966.00	799,276.88	3,919,952.98	118,013.02	2.9%
Unemployment Insurance		3501-3502	145,780.00	145,780.00	33,098.93	151,545.00	(5,765.00)	-4.0%
Workers' Compensation		3601-3602	414,582.00	414,582.00	94,526.49	429,816.00	(15,234.00)	-3.7%
OPEB, Allocated		3701-3702	544,000.00	544,000.00	171,316.86	429,211.40	114,788.60	21.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	58,130.00	58,130.00	23,960.56	64,952.00	(6,822.00)	-11.7%
Other Employee Benefits		3901-3902	79,923.00	79,923.00	3,612.72	93,702.35	(13,779.35)	-17.2%
TOTAL, EMPLOYEE BENEFITS			7,613,252.00	7,613,252.00	1,666,275.98	7,517,837.73	95,414.27	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	210,955.00	210,955.00	56,146.05	283,515.00	(72,560.00)	-34.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	888,746.00	888,746.00	219,823.43	1,641,988.00	(753,242.00)	-84.8%
Noncapitalized Equipment		4400	18,217.00	18,217.00	161,055.89	259,384.00	(241,167.00)	-1323.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,117,918.00	1,117,918.00	437,025.37	2,184,887.00	(1,066,969.00)	-95.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	64,912.00	64,912.00	17,186.95	362,393.00	(297,481.00)	-458.3%
Dues and Memberships		5300	12,075.00	12,075.00	11,372.23	15,075.00	(3,000.00)	-24.8%
Insurance		5400-5450	145,000.00	145,000.00	71,667.00	145,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	609,700.00	609,700.00	162,401.80	612,500.00	(2,800.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	302,491.00	302,491.00	110,679.85	487,457.00	(184,966.00)	-61.1%
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	1,627,047.00	1,627,047.00	217,907.07	1,949,646.00	(322,599.00)	-19.8%
Communications		5900	80,550.00	80,550.00	59,333.44	113,350.00	(32,800.00)	-40.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,841,775.00	2,841,775.00	650,548.34	3,685,421.00	(843,646.00)	-29.7%

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

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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	4,140,203.00	4,140,203.00	668,189.00	5,370,785.00	(1,230,582.00)	-29.7%
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	11,028,934.00	11,028,934.00	2,111,260.00	11,066,810.00	(37,876.00)	-0.3%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,256.00	2,256.00	0.00	969.00	1,287.00	57.0%
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)			15,191,393.00	15,191,393.00	2,779,449.00	16,458,564.00	(1,267,171.00)	-8.3%
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	(135,324.00)	(135,324.00)	0.00	(113,400.00)	(21,924.00)	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(135,324.00)	(135,324.00)	0.00	(113,400.00)	(21,924.00)	16.2%
TOTAL, EXPENDITURES			46,771,338.00	46,771,338.00	10,129,148.16	50,883,949.43	(4,112,611.43)	-8.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	280,000.00	280,000.00	New
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	280,000.00	280,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	500,000.00	500,000.00	(500,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	500,000.00	500,000.00	(500,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(500,000.00)	(220,000.00)	220,000.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	251,000.00	251,000.00	8,744.07	190,789.00	(60,211.00)	-24.0%
5) TOTAL REVENUES			251,000.00	251,000.00	8,744.07	190,789.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	175,000.00	175,000.00	14,400.44	120,000.44	54,999.56	31.4%
2) Classified Salaries		2000-2999	16,480.00	16,480.00	1,373.32	8,239.82	8,240.08	50.0%
3) Employee Benefits		3000-3999	31,816.00	31,816.00	2,099.73	21,430.02	10,385.98	32.6%
4) Books and Supplies		4000-4999	4,600.00	4,600.00	(29.10)	3,100.00	1,500.00	32.6%
5) Services and Other Operating Expenditures		5000-5999	45,740.00	45,740.00	12,635.62	38,746.00	6,994.00	15.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			273,636.00	273,636.00	30,480.01	191,516.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,636.00)	(22,636.00)	(21,735.94)	(727.38)		
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)			(22,636.00)	(22,636.00)	(21,735.94)	(727.39)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,225.00	122,225.00		4,935.00	(117,290.00)	-96.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,225.00	122,225.00		4,935.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,225.00	122,225.00		4,935.00		
2) Ending Balance, June 30 (E + F1e)			99,589.00	99,589.00		4,207.62		
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				4,207.62		
d) Unappropriated Amount		9790	99,589.00	99,589.00				

2010-11 First Interim
Adult Education 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								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	(14.05)	200.00	(800.00)	-80.0%
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	250,000.00	250,000.00	8,758.12	190,589.00	(59,411.00)	-23.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		6710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			251,000.00	251,000.00	8,744.07	190,789.00	(60,211.00)	-24.0%
TOTAL, REVENUES			251,000.00	251,000.00	8,744.07	190,789.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	175,000.00	175,000.00	14,400.44	120,000.44	54,999.56	31.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			175,000.00	175,000.00	14,400.44	120,000.44	54,999.56	31.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,480.00	16,480.00	1,373.32	8,239.92	8,240.08	50.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,480.00	16,480.00	1,373.32	8,239.92	8,240.08	50.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,438.00	14,438.00	422.52	10,329.00	4,109.00	28.5%
PERS		3201-3202	1,601.00	1,601.00	147.04	884.00	717.00	44.8%
OASDI/Medicare/Alternative		3301-3302	3,799.00	3,799.00	551.03	2,857.00	942.00	24.8%
Health and Welfare Benefits		3401-3402	6,127.00	6,127.00	510.41	3,181.02	2,945.98	48.1%
Unemployment Insurance		3501-3502	1,379.00	1,379.00	113.61	1,043.00	336.00	24.4%
Workers' Compensation		3601-3602	3,926.00	3,926.00	323.36	2,944.00	982.00	25.0%
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	546.00	546.00	31.76	192.00	354.00	64.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,816.00	31,816.00	2,099.73	21,430.02	10,385.98	32.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,600.00	4,600.00	(29.10)	3,100.00	1,500.00	32.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,600.00	4,600.00	(29.10)	3,100.00	1,500.00	32.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	34.50	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,740.00	23,740.00	11,098.06	25,315.00	(1,575.00)	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	14,500.00	1,503.06	7,931.00	6,569.00	45.3%
Communications		5900	7,500.00	7,500.00	0.00	5,500.00	2,000.00	26.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,740.00	45,740.00	12,635.62	38,746.00	6,994.00	15.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			273,636.00	273,636.00	30,480.01	191,516.38		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(3.81)	0.00	(157,833.00)	-100.0%
3) Other State Revenue		8300-8599	662,560.00	662,560.00	1,335.86	426,336.00	(236,224.00)	-35.7%
4) Other Local Revenue		8600-8799	1,080,600.00	1,080,600.00	171,467.15	1,194,180.00	113,580.00	10.5%
5) TOTAL REVENUES			1,900,993.00	1,900,993.00	172,799.20	1,620,516.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	392,981.00	392,981.00	150,661.74	436,412.00	(45,431.00)	-11.6%
2) Classified Salaries		2000-2999	776,077.00	776,077.00	257,291.41	801,775.00	(25,698.00)	-3.3%
3) Employee Benefits		3000-3999	507,521.00	507,521.00	200,105.40	616,828.00	(109,307.00)	-21.5%
4) Books and Supplies		4000-4999	84,652.00	84,652.00	14,318.20	42,100.00	42,552.00	50.3%
5) Services and Other Operating Expenditures		5000-5999	39,838.00	39,838.00	9,654.04	39,838.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,924.00	99,924.00	0.00	78,000.00	21,924.00	21.9%
9) TOTAL EXPENDITURES			1,900,993.00	1,900,993.00	632,030.79	2,016,953.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(459,231.59)	(386,437.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	500,000.00	500,000.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	500,000.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	40,798.41	103,563.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		9,880.00	9,880.00	New
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		9,880.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		9,880.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		113,443.00		
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		113,443.00		
Repayment of General Fund Loan	0000	9780				113,443.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	45,000.00	45,000.00	(3.81)	0.00	(45,000.00)	-100.0%
Interagency Contracts Between LEAs		8285	91,330.00	91,330.00	0.00	0.00	(91,330.00)	-100.0%
Other Federal Revenue (Incl. ARRA)		8290	21,503.00	21,503.00	0.00	0.00	(21,503.00)	-100.0%
TOTAL, FEDERAL REVENUE			157,833.00	157,833.00	(3.81)	0.00	(157,833.00)	-100.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,500.00	1,500.00	(0.14)	0.00	(1,500.00)	-100.0%
Child Development Apportionments		8530	661,060.00	661,060.00	0.00	0.00	(661,060.00)	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	1,336.00	426,336.00	426,336.00	New
TOTAL, OTHER STATE REVENUE			662,560.00	662,560.00	1,335.86	426,336.00	(236,224.00)	-35.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	4.33	600.00	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								
Child Development Parent Fees		8673	1,060,000.00	1,060,000.00	162,852.82	1,176,080.00	116,080.00	11.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	8,610.00	17,500.00	(2,500.00)	-12.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,060,600.00	1,060,600.00	171,467.15	1,194,180.00	113,580.00	10.5%
TOTAL REVENUES			1,900,993.00	1,900,993.00	172,799.20	1,620,516.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	392,981.00	392,981.00	150,681.74	438,412.00	(45,431.00)	-11.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			392,981.00	392,981.00	150,681.74	438,412.00	(45,431.00)	-11.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	522,660.00	522,660.00	192,940.38	620,615.00	(97,955.00)	-18.7%
Classified Support Salaries		2200	92,930.00	92,930.00	12,365.86	24,340.00	68,590.00	73.8%
Classified Supervisors' and Administrators' Salaries		2300	113,867.00	113,867.00	37,955.36	113,867.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,620.00	46,620.00	14,029.81	42,953.00	3,697.00	7.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			776,077.00	776,077.00	257,291.41	801,775.00	(25,698.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,732.00	19,732.00	7,400.69	21,403.00	(1,671.00)	-8.5%
PERS		3201-3202	84,385.00	84,385.00	32,988.32	99,426.00	(15,041.00)	-17.8%
OASDI/Medicare/Alternative		3301-3302	70,084.00	70,084.00	25,181.28	73,789.00	(3,705.00)	-5.3%
Health and Welfare Benefits		3401-3402	280,640.00	280,640.00	114,768.83	360,151.00	(79,511.00)	-28.3%
Unemployment Insurance		3501-3502	8,047.00	8,047.00	2,952.51	9,031.00	(984.00)	-12.2%
Workers' Compensation		3601-3602	22,859.00	22,859.00	8,390.72	25,342.00	(2,483.00)	-10.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,889.00	19,889.00	7,115.31	22,092.00	(2,193.00)	-11.0%
Other Employee Benefits		3901-3902	1,875.00	1,875.00	1,307.74	5,594.00	(3,719.00)	-198.3%
TOTAL, EMPLOYEE BENEFITS			507,521.00	507,521.00	200,105.40	616,828.00	(109,307.00)	-21.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	33,100.00	33,100.00	6,666.17	34,436.00	(1,336.00)	-4.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	51,552.00	51,552.00	7,652.03	7,664.00	43,888.00	85.1%
TOTAL, BOOKS AND SUPPLIES			84,652.00	84,652.00	14,318.20	42,100.00	42,552.00	50.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	35.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	1,954.92	11,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,838.00	18,838.00	7,188.16	18,838.00	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	4,000.00	4,000.00	204.00	4,000.00	0.00	0.0%
Communications		5900	2,000.00	2,000.00	271.96	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,838.00	39,838.00	9,654.04	39,838.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	99,924.00	99,924.00	0.00	78,000.00	21,924.00	21.9%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			99,924.00	99,924.00	0.00	78,000.00	21,924.00	21.9%
TOTAL EXPENDITURES			1,900,993.00	1,900,993.00	632,030.79	2,016,953.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	500,000.00	500,000.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	500,000.00	500,000.00	500,000.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	500,000.00	500,000.00		

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	229,000.00	229,000.00	0.00	229,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,000.00	575,000.00	33,765.42	595,100.00	10,100.00	1.8%
5) TOTAL REVENUES			822,000.00	822,000.00	33,765.42	832,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,384.00	317,384.00	82,601.79	351,681.00	(34,297.00)	-10.8%
3) Employee Benefits		3000-3999	138,629.00	138,629.00	33,612.41	160,120.00	(21,491.00)	-15.5%
4) Books and Supplies		4000-4999	317,000.00	317,000.00	68,134.00	285,605.00	31,395.00	9.9%
5) Services and Other Operating Expenditures		5000-5999	13,587.00	13,587.00	8,540.70	17,750.00	(4,163.00)	-30.6%
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			822,000.00	822,000.00	192,888.90	850,556.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(159,123.48)	(18,456.00)		
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	(159,123.48)	(18,456.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,051.00	19,051.00		40,369.00	21,318.00	111.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,051.00	19,051.00		40,369.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,051.00	19,051.00		40,369.00		
2) Ending Balance, June 30 (E + F1e)			19,051.00	19,051.00		21,913.00		
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				21,913.00		
d) Unappropriated Amount		9790	19,051.00	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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8081	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	229,000.00	229,000.00	0.00	229,000.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			229,000.00	229,000.00	0.00	229,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	575,000.00	575,000.00	33,040.63	575,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.72	100.00	100.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	722.07	10,000.00	10,000.00	New
TOTAL, OTHER LOCAL REVENUE			575,000.00	575,000.00	33,765.42	585,100.00	10,100.00	1.8%
TOTAL, REVENUES			822,000.00	822,000.00	33,765.42	832,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	218,861.00	218,861.00	50,571.58	250,373.00	(31,512.00)	-14.4%
Classified Supervisors' and Administrators' Salaries		2300	82,663.00	82,663.00	27,554.32	82,664.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	15,860.00	15,860.00	4,135.89	17,844.00	(1,784.00)	-11.2%
Other Classified Salaries		2900	0.00	0.00	340.00	1,000.00	(1,000.00)	New
TOTAL, CLASSIFIED SALARIES			317,384.00	317,384.00	82,601.79	351,681.00	(34,297.00)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,608.00	28,608.00	8,056.34	34,855.00	(6,047.00)	-21.1%
OASDI/Medicare/Alternative		3301-3302	23,900.00	23,900.00	6,225.20	26,797.00	(2,897.00)	-12.1%
Health and Welfare Benefits		3401-3402	67,496.00	67,496.00	13,759.80	73,788.00	(6,292.00)	-9.3%
Unemployment Insurance		3501-3502	2,326.00	2,326.00	603.14	2,834.00	(308.00)	-13.2%
Workers' Compensation		3601-3602	6,553.00	6,553.00	1,724.19	7,371.00	(818.00)	-12.5%
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	6,269.00	6,269.00	1,740.36	7,517.00	(1,248.00)	-19.9%
Other Employee Benefits		3901-3902	3,477.00	3,477.00	1,503.38	7,358.00	(3,881.00)	-111.6%
TOTAL, EMPLOYEE BENEFITS			138,629.00	138,629.00	33,612.41	160,120.00	(21,491.00)	-15.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	9,000.00	706.28	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Food		4700	303,500.00	303,500.00	67,427.72	272,105.00	31,395.00	10.3%
TOTAL, BOOKS AND SUPPLIES			317,000.00	317,000.00	68,134.00	285,605.00	31,395.00	9.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	213.56	3,000.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	150.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,887.00	4,887.00	8,177.14	8,550.00	(3,663.00)	-75.0%
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	5,000.00	5,000.00	0.00	5,500.00	(500.00)	-10.0%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,587.00	13,587.00	8,540.70	17,750.00	(4,163.00)	-30.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	35,400.00	35,400.00	0.00	35,400.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,400.00	35,400.00	0.00	35,400.00	0.00	0.0%
TOTAL EXPENDITURES			822,000.00	822,000.00	182,888.90	850,556.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	20.93	1,000.00	(2,000.00)	-66.7%
5) TOTAL REVENUES			3,000.00	3,000.00	20.93	1,000.00		
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	24,540.37	32,000.00	(32,000.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	2,271.51	2,930.00	(2,930.00)	New
4) Books and Supplies		4000-4999	10,000.00	10,000.00	30,524.22	38,000.00	(28,000.00)	-280.0%
5) Services and Other Operating Expenditures		5000-5999	140,000.00	140,000.00	141,720.20	290,000.00	(150,000.00)	-107.1%
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			150,000.00	150,000.00	199,056.30	362,930.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(147,000.00)	(147,000.00)	(199,035.37)	(361,930.00)		
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)			(147,000.00)	(147,000.00)	(199,035.37)	(381,930.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	242,526.00	242,526.00		486,460.00	243,934.00	100.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,526.00	242,526.00		486,460.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,526.00	242,526.00		486,460.00		
2) Ending Balance, June 30 (E + F1e)			95,526.00	95,526.00		124,530.00		
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		124,530.00		
Facilities	0000	9780				124,530.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	95,526.00	95,526.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	20.93	1,000.00	(2,000.00)	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	20.93	1,000.00	(2,000.00)	-66.7%
TOTAL REVENUES			3,000.00	3,000.00	20.93	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	24,540.37	32,000.00	(32,000.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	24,540.37	32,000.00	(32,000.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	130.77	170.00	(170.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	1,432.71	1,840.00	(1,840.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	176.68	230.00	(230.00)	New
Workers' Compensation		3601-3602	0.00	0.00	503.10	650.00	(650.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	28.25	40.00	(40.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	2,271.51	2,930.00	(2,930.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	27,177.94	34,000.00	(24,000.00)	-240.0%
Noncapitalized Equipment		4400	0.00	0.00	3,346.28	4,000.00	(4,000.00)	New
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	30,524.22	38,000.00	(28,000.00)	-280.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	135,833.28	250,000.00	(150,000.00)	-150.0%
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	40,000.00	40,000.00	5,886.92	40,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,000.00	140,000.00	141,720.20	290,000.00	(150,000.00)	-107.1%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			150,000.00	150,000.00	199,056.30	382,930.00		

2010-11 First 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	280,000.00	0.00	280,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(280,000.00)	0.00	(280,000.00)		

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	(280,000.00)	0.00	(280,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,400,000.00		1,400,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,400,000.00		1,400,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,400,000.00		1,400,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,120,000.00		1,120,000.00		
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		1,120,000.00		
Strategic Plan	0000	9780				1,120,000.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	1,120,000.00				

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	280,000.00	0.00	280,000.00	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%
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	280,000.00	0.00	280,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	(280,000.00)	0.00	(280,000.00)		

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	0.00	0.00	1.13	100.00	100.00	New
5) TOTAL REVENUES			0.00	0.00	1.13	100.00		
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	1.13	100.00		
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	1.13	100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,565,295.00	1,565,295.00		1,197,361.00	(367,934.00)	-23.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,565,295.00	1,565,295.00		1,197,361.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,565,295.00	1,565,295.00		1,197,361.00		
2) Ending Balance, June 30 (E + F1e)			1,565,295.00	1,565,295.00		1,197,461.00		
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				1,197,461.00		
d) Unappropriated Amount		9790	1,565,295.00	1,565,295.00				

2010-11 First 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)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1.13	100.00	100.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1.13	100.00	100.00	New
TOTAL REVENUES			0.00	0.00	1.13	100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	9.34	500.00	500.00	New
5) TOTAL REVENUES			0.00	0.00	9.34	500.00		
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	873.40	2,000.00	(2,000.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	204.74	300.00	(300.00)	New
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	23,466.61	152,113.00	(152,113.00)	New
6) Capital Outlay		6000-6999	8,323,444.00	8,323,444.00	73,432.15	8,685,994.00	(362,550.00)	-4.4%
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			8,323,444.00	8,323,444.00	97,976.90	8,840,407.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,323,444.00)	(8,323,444.00)	(97,967.56)	(8,839,907.00)		
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)			(8,323,444.00)	(8,323,444.00)	(97,967.56)	(8,839,907.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,432,344.00	8,432,344.00		10,526,165.00	2,093,821.00	24.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,432,344.00	8,432,344.00		10,526,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,432,344.00	8,432,344.00		10,526,165.00		
2) Ending Balance, June 30 (E + F1e)			108,900.00	108,900.00		1,686,258.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		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				1,686,258.00		
d) Unappropriated Amount		9790	108,900.00	108,900.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	9.34	500.00	500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9.34	500.00	500.00	New
TOTAL REVENUES			0.00	0.00	9.34	500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	873.40	2,000.00	(2,000.00)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	873.40	2,000.00	(2,000.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	93.52	135.00	(135.00)	New
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	66.83	100.00	(100.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	6.28	10.00	(10.00)	New
Workers' Compensation		3601-3602	0.00	0.00	17.91	25.00	(25.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	20.20	30.00	(30.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	204.74	300.00	(300.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	0.00	0.00	20,789.98	122,400.00	(122,400.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	2,696.83	29,713.00	(29,713.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	23,486.81	152,113.00	(152,113.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,323,444.00	8,323,444.00	73,432.15	8,535,994.00	(212,550.00)	-2.6%
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	150,000.00	(150,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,323,444.00	8,323,444.00	73,432.15	8,685,994.00	(362,550.00)	-4.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,323,444.00	8,323,444.00	97,976.90	8,840,407.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,500.00	25,500.00	13,051.16	25,500.00	0.00	0.0%
5) TOTAL REVENUES			25,500.00	25,500.00	13,051.16	25,500.00		
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	20,000.00	20,000.00	3,779.13	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	20,000.00	3,779.13	20,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	9,272.03	5,500.00		
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)			5,500.00	5,500.00	9,272.03	5,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,618.00	14,618.00		14,598.00	(20.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,618.00	14,618.00		14,598.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,618.00	14,618.00		14,598.00		
2) Ending Balance, June 30 (E + F1e)			20,118.00	20,118.00		20,098.00		
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				20,098.00		
d) Unappropriated Amount		9790	20,118.00	20,118.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.15	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	25,000.00	25,000.00	13,051.01	25,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,500.00	25,500.00	13,051.16	25,500.00	0.00	0.0%
TOTAL, REVENUES			25,500.00	25,500.00	13,051.16	25,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	3,779.13	20,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	3,779.13	20,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,000.00	20,000.00	3,779.13	20,000.00		

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

Description	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	2,401.79	2,401.79	2,389.69	2,389.69	(12.10)	-1%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	1,265.11	1,265.11	1,286.11	1,286.11	21.00	2%
4. Special Education	0.00	0.00	0.00	0.00	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	3,666.90	3,666.90	3,675.80	3,675.80	8.90	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,666.90	3,666.90	3,675.80	3,675.80	8.90	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL1)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

First Interim
2010-11 INTERIM REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	4,608,561.00	4,777,122.00	3,883,534.00	3,736,468.00	2,066,220.00	997,463.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	8,627.00	280,459.00	187,138.00	3,661.00	829.00	1,482,054.00
Principal Apportionment	8010-8019		897,888.00	948,886.00	709,864.00	1,183,669.00	2,404,354.00
Miscellaneous Funds	8080-8099	5,347.00	6,564.00	10,243.00	10,337.00	13,569.00	11,946.00
Federal Revenue	8100-8299		84,749.00	1,653,211.00	39,025.00	13,700.00	1,057,198.00
Other State Revenue	8300-8599		26,094.00	6,867.00	2,611,418.00	1,614,827.00	1,528,392.00
Other Local Revenue	8600-8799	14,075.00	348,771.00	132,407.00	(2,180.00)	24,721.00	2,957,483.00
Interfund Transfers In	8910-8929						280,000.00
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		28,049.00	1,644,325.00	2,936,752.00	3,372,125.00	2,851,315.00	9,721,427.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	95,419.00	220,524.00	1,636,013.00	1,606,930.00	1,907,405.00	20,246.00
Classified Salaries	2000-2999	149,753.00	204,983.00	341,699.00	340,529.00	497,906.00	369,806.00
Employee Benefits	3000-3999	118,972.00	156,884.00	693,713.00	696,706.00	770,316.00	222,819.00
Books, Supplies and Services	4000-5999	112,124.00	55,407.00	413,408.00	506,635.00	474,229.00	504,647.00
Capital Outlay	6000-6599						
Other Outgo	7000-7499			623,870.00	2,155,579.00	987,511.00	1,803,440.00
Interfund Transfers Out	7600-7629		500,000.00				
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		476,268.00	1,137,798.00	3,708,703.00	5,306,379.00	4,637,367.00	2,920,958.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	3,264,059.00	2,325,203.00	1,257,073.00	1,278,688.00	29,313.00	333,039.00
Accounts Payable	9500	2,647,279.00	3,725,318.00	634,188.00	1,014,682.00	(687,982.00)	996,790.00
TOTAL PRIOR YEAR TRANSACTIONS		616,780.00	(1,400,115.00)	622,885.00	264,006.00	717,295.00	(663,751.00)
E. NET INCREASE/DECREASE (B - C + D)		168,561.00	(893,588.00)	(147,066.00)	(1,670,248.00)	(1,068,757.00)	6,136,718.00
F. ENDING CASH (A + E)		4,777,122.00	3,883,534.00	3,736,468.00	2,066,220.00	997,463.00	7,134,181.00
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	7,134,181.00	5,073,917.00	2,570,240.00	416,174.00	3,487,531.00	1,534,705.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,482,054.00		171,390.00	1,482,054.00	533,539.00	296,411.00		5,928,216.00
Principal Apportionment	8010-8019	1,202,177.00	133,575.00	0.00	1,816,623.00	253,793.00	0.00	3,806,894.00	13,357,529.00
Miscellaneous Funds	8080-8099	46,455.00	40,057.00	14,151.00	14,523.00	29,706.00	28,163.00		231,061.00
Federal Revenue	8100-8299	319,095.00	1,058,600.00	916,348.00	153,855.00	543,438.00	1,448,355.00	375,985.00	7,663,559.00
Other State Revenue	8300-8599	1,414,988.00	1,356,798.00	1,545,292.00	1,356,798.00	1,414,988.00	1,484,516.00	2,155,066.00	16,516,044.00
Other Local Revenue	8600-8799	99,068.00	57,681.00	16,480.00	2,695,319.00	98,881.00	346,270.00		6,788,976.00
Interfund Transfers In	8910-8929								280,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		4,563,837.00	2,646,711.00	2,663,661.00	7,519,172.00	2,874,345.00	3,603,715.00	6,337,945.00	50,765,379.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,319,419.00	1,671,673.00	1,679,023.00	1,665,176.00	1,691,399.00	1,700,196.00		17,213,423.00
Classified Salaries	2000-2999	348,765.00	344,626.00	332,506.00	332,073.00	302,204.00	372,364.00		3,937,214.00
Employee Benefits	3000-3999	1,209,496.00	723,799.00	728,669.00	725,901.00	731,224.00	739,338.00		7,517,837.00
Books, Supplies and Services	4000-5999	481,015.00	517,423.00	508,445.00	245,548.00	644,386.00	979,403.00		5,442,670.00
Capital Outlay	6000-6599				427,637.00				427,637.00
Other Outgo	7000-7499	1,265,406.00	1,892,867.00	1,569,084.00	1,051,480.00	1,457,958.00	1,234,116.00	2,303,853.00	16,345,164.00
Interfund Transfers Out	7600-7629								500,000.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		6,624,101.00	5,150,388.00	4,817,227.00	4,447,815.00	4,827,171.00	5,025,417.00	2,303,853.00	51,383,945.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200								8,487,375.00
Accounts Payable	9500								8,330,275.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,100.00
E. NET INCREASE/DECREASE (B - C + D)		(2,060,264.00)	(2,503,677.00)	(2,154,066.00)	3,071,357.00	(1,952,826.00)	(1,421,702.00)	4,034,092.00	(461,466.00)
F. ENDING CASH (A + E)		5,073,917.00	2,570,240.00	416,174.00	3,487,531.00	1,534,705.00	113,003.00		
G. ENDING CASH, PLUS ACCRUALS									4,147,095.00

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 07, 2010

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Laurie Harden

Telephone: 510-558-3751

Title: Assistant Superintendent, Buiness

E-mail: lharden@ausdk12.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
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	18,962,330.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,362.35	0.00%	6,362.35	1.95%	6,486.35
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		3,675.80	1.36%	3,725.76	0.85%	3,757.44
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		23,386,726.13	1.36%	23,704,589.14	2.82%	24,372,070.94
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		41,185.00	0.00%	41,185.00	0.00%	41,185.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		23,427,911.13	1.36%	23,745,774.14	2.81%	24,413,255.94
f. Deficit Factor (Form RLI, line 16)		0.82037	0.00%	0.82037	0.00%	0.82037
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		19,219,555.45	1.36%	19,480,320.73	2.81%	20,027,902.78
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)		161,007.00	0.00%	161,007.00	0.00%	161,007.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		18,962,330.45	1.38%	19,223,095.73	2.85%	19,770,677.78
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,759,648.00	0.21%	2,765,448.00	1.16%	2,797,492.00
4. Other Local Revenues	8600-8799	377,256.00	0.45%	378,956.00	0.50%	380,868.00
5. Other Financing Sources	8900-8999	(3,438,140.00)	19.06%	(4,093,520.00)	-1.29%	(4,040,641.00)
6. Total (Sum lines A1k thru A5)		18,661,094.45	-2.07%	18,273,979.73	3.47%	18,908,396.78
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				9,812,048.77		9,959,229.77
b. Step & Column Adjustment				147,181.00		149,388.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,812,048.77	1.50%	9,959,229.77	1.50%	10,108,617.77
2. Classified Salaries						
a. Base Salaries				1,863,840.87		1,891,798.87
b. Step & Column Adjustment				27,958.00		28,377.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,863,840.87	1.50%	1,891,798.87	1.50%	1,920,175.87
3. Employee Benefits	3000-3999	4,257,221.35	5.78%	4,503,439.00	5.89%	4,768,852.00
4. Books and Supplies	4000-4999	1,136,906.00	-21.08%	897,288.00	2.27%	917,668.00
5. Services and Other Operating Expenditures	5000-5999	1,823,722.00	-0.10%	1,821,928.00	1.55%	1,850,252.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(463,151.00)	0.00%	(463,151.00)	0.00%	(463,151.00)
9. Other Financing Uses	7600-7699	500,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,950,587.99	-1.69%	18,630,532.64	2.64%	19,122,414.64
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(289,493.54)		(356,552.91)		(214,017.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,816,684.00		3,527,190.46		3,170,637.55
2. Ending Fund Balance (Sum lines C and D1)		3,527,190.46		3,170,637.55		2,956,619.69
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	3,502,190.01		3,145,637.55		2,931,619.69
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)		3,527,190.01		3,170,637.55		2,956,619.69

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,502,190.01		3,145,637.55		2,931,619.69
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)		3,502,190.01		3,145,637.55		2,931,619.69
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)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	554,470.00	0.00%	554,470.00	0.00%	554,470.00
2. Federal Revenues	8100-8299	7,663,557.00	-32.31%	5,187,827.00	0.00%	5,187,827.00
3. Other State Revenues	8300-8599	13,756,397.00	-1.00%	13,619,265.00	1.90%	13,877,402.00
4. Other Local Revenues	8600-8799	6,411,721.00	-4.11%	6,148,334.00	2.05%	6,274,609.00
5. Other Financing Sources	8900-8999	3,718,140.00	10.10%	4,093,520.00	-1.29%	4,040,541.00
6. Total (Sum lines A1 thru A5)		32,104,285.00	-7.79%	29,603,416.00	1.12%	29,934,949.00
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				7,401,376.79		7,161,676.79
b. Step & Column Adjustment				(239,700.00)		(215,669.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,401,376.79	-3.24%	7,161,676.79	-3.01%	6,946,007.79
2. Classified Salaries						
a. Base Salaries				2,073,373.27		1,979,212.27
b. Step & Column Adjustment				(94,161.00)		29,688.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,073,373.27	-4.54%	1,979,212.27	1.50%	2,008,900.27
3. Employee Benefits	3000-3999	3,260,616.38	0.77%	3,285,586.00	5.47%	3,465,318.74
4. Books and Supplies	4000-4999	1,047,981.00	-44.00%	586,910.00	-0.26%	585,370.00
5. Services and Other Operating Expenditures	5000-5999	1,861,699.00	-28.06%	1,339,393.00	1.43%	1,358,505.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,438,564.00	-7.49%	15,207,982.00	0.00%	15,207,982.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	349,751.00	-6.49%	327,051.00	0.00%	327,051.00
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)		32,433,361.44	-7.85%	29,887,811.06	0.04%	29,899,134.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(329,076.44)		(284,395.06)		35,814.20
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		973,976.00		644,899.56		360,504.50
2. Ending Fund Balance (Sum lines C and D1)		644,899.56		360,504.50		396,318.70
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00		360,504.50		396,318.70
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	644,900.16				
d. Undesignated/Unappropriated Balance	9790	(0.60)		0.00		0.00
e. Total Components of Ending Fund Balance		644,899.56		360,504.50		396,318.70
(Line D3e must agree with line D2)						

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

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
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	19,516,800.00	1.34%	19,777,565.73	2.77%	20,325,147.78
2. Federal Revenues	8100-8299	7,663,557.00	-32.31%	5,187,827.00	0.00%	5,187,827.00
3. Other State Revenues	8300-8599	16,516,045.00	-0.80%	16,384,713.00	1.77%	16,674,894.00
4. Other Local Revenues	8600-8799	6,788,977.00	-3.85%	6,527,290.00	1.96%	6,655,477.00
5. Other Financing Sources	8900-8999	280,000.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		50,765,379.45	-5.69%	47,877,395.73	2.02%	48,843,345.78
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				17,213,425.56		17,120,906.56
b. Step & Column Adjustment				(92,519.00)		(66,281.00)
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	17,213,425.56	-0.54%	17,120,906.56	-0.39%	17,054,625.56
2. Classified Salaries						
a. Base Salaries				3,937,214.14		3,871,011.14
b. Step & Column Adjustment				(66,203.00)		58,065.00
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	3,937,214.14	-1.68%	3,871,011.14	1.50%	3,929,076.14
3. Employee Benefits	3000-3999	7,517,837.73	3.61%	7,789,025.00	5.72%	8,234,170.74
4. Books and Supplies	4000-4999	2,184,887.00	-32.07%	1,484,198.00	1.27%	1,503,038.00
5. Services and Other Operating Expenditures	5000-5999	3,685,421.00	-14.22%	3,161,321.00	1.50%	3,208,757.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,458,564.00	-7.48%	15,227,982.00	0.00%	15,227,982.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(113,400.00)	20.02%	(136,100.00)	0.00%	(136,100.00)
9. Other Financing Uses	7600-7699	500,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		51,383,949.43	-5.58%	48,518,343.70	1.04%	49,021,549.44
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(618,569.98)		(640,947.97)		(178,203.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,790,660.00		4,172,090.02		3,531,142.05
2. Ending Fund Balance (Sum lines C and D1)		4,172,090.02		3,531,142.05		3,352,938.39
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	25,000.00		385,504.50		421,318.70
b. Designated for Economic Uncertainties	9770	3,502,190.01		3,145,637.55		2,931,619.69
c. Fund Balance Designations	9775, 9780	644,900.16		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	(0.60)		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,172,089.57		3,531,142.05		3,352,938.39

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,502,190.01		3,145,637.55		2,931,619.69
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,502,188.62		3,145,637.55		2,931,619.69
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.02%		9.44%		8.67%
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)						
		16,438,564.00		15,207,982.00		15,207,982.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		3,675.80		3,725.76		3,757.44
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		51,383,949.43		48,518,343.70		49,021,549.44
b. Less: Special Education Pass-through Funds (Line F1b2)		16,438,564.00		15,207,982.00		15,207,982.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		34,945,385.43		33,310,361.70		33,813,567.44
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)		1,048,361.56		999,310.85		1,014,407.02
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)		1,048,361.56		999,310.85		1,014,407.02
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	6,387.35	6,387.35	6,387.35
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
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	6,362.35	6,362.35	6,362.35
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,362.35	6,362.35	6,362.35
b. Revenue Limit ADA	0033	3,666.90	3,666.90	3,675.80
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	23,330,101.22	23,330,101.22	23,386,726.13
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	39,403.00	39,403.00	41,185.00
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	23,369,504.22	23,369,504.22	23,427,911.13
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,080,031.72	19,080,031.72	19,219,555.45
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	153,709.00	153,709.00	161,007.00
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	84,844.00	84,844.00	94,823.00
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)	---	68,865.00	68,865.00	66,184.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,148,896.72	19,148,896.72	19,285,739.45

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	6,214,153.00	6,214,153.00	5,928,215.00
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	6,214,153.00	6,214,153.00	5,928,215.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	12,934,743.72	12,934,743.72	13,357,524.45
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(899,726.00)	(899,726.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(899,726.00)	(899,726.00)	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	12,035,017.72	12,035,017.72	13,357,524.45

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	3103, 9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	3,666.90	3,675.80	0.2%	Met
1st Subsequent Year (2011-12)	3,689.28	3,725.76	1.0%	Met
2nd Subsequent Year (2012-13)	3,689.28	3,757.44	1.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Based on current enrollment projections.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	3,843	3,849	0.2%	Met
1st Subsequent Year (2011-12)	3,843	3,881	1.0%	Met
2nd Subsequent Year (2012-13)	3,843	3,914	1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2007-08)	3,665	3,810	96.2%
Second Prior Year (2008-09)	3,701	3,838	96.4%
First Prior Year (2009-10)	3,667	3,843	95.4%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	3,676	3,849	95.5%	Met
1st Subsequent Year (2011-12)	3,726	3,881	96.0%	Met
2nd Subsequent Year (2012-13)	3,757	3,914	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2010-11)	18,249,171.00	19,285,739.00	5.7%	Not Met
1st Subsequent Year (2011-12)	18,753,474.00	19,777,565.00	5.5%	Not Met
2nd Subsequent Year (2012-13)	19,186,658.00	20,325,147.00	5.9%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

State adopted budget with reduced deficit and COLA changes.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	18,555,410.69	20,234,945.69	91.7%
Second Prior Year (2008-09)	17,851,856.62	19,272,938.85	92.6%
First Prior Year (2009-10)	15,096,311.30	16,741,279.25	90.2%
	Historical Average Ratio:		91.5%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.5% to 94.5%	88.5% to 94.5%	88.5% to 94.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	15,933,110.99	18,450,587.99	86.4%	Not Met
1st Subsequent Year (2011-12)	16,354,467.64	18,630,532.64	87.8%	Not Met
2nd Subsequent Year (2012-13)	16,797,845.64	19,122,414.64	87.8%	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)

Unrestricted salaries shifted to new restricted parcel tax.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	5,143,981.00	7,663,557.00	49.0%	Yes
1st Subsequent Year (2011-12)	5,143,981.00	5,187,827.00	0.9%	No
2nd Subsequent Year (2012-13)	5,143,981.00	5,187,827.00	0.9%	No

Explanation:
(required if Yes)

Deferred Revenue and SFSF and Federal Jobs Funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	16,471,278.00	16,516,045.00	0.3%	No
1st Subsequent Year (2011-12)	16,748,998.00	16,384,713.00	-2.2%	No
2nd Subsequent Year (2012-13)	17,117,327.00	16,674,894.00	-2.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	5,964,962.00	6,788,977.00	13.8%	Yes
1st Subsequent Year (2011-12)	6,100,038.00	6,527,290.00	7.0%	Yes
2nd Subsequent Year (2012-13)	6,255,336.00	6,655,477.00	6.4%	Yes

Explanation:
(required if Yes)

2009-10 carryover budgeted and updated parcel tax revenue for future years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	1,117,918.00	2,184,887.00	95.4%	Yes
1st Subsequent Year (2011-12)	1,064,515.00	1,484,198.00	39.4%	Yes
2nd Subsequent Year (2012-13)	1,087,930.00	1,503,038.00	38.2%	Yes

Explanation:
(required if Yes)

2009-10 carryover budgeted; ongoing technology support per strategic plan

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	2,841,775.00	3,685,421.00	29.7%	Yes
1st Subsequent Year (2011-12)	2,788,793.00	3,161,321.00	13.4%	Yes
2nd Subsequent Year (2012-13)	2,788,803.00	3,208,757.00	15.1%	Yes

Explanation:
(required if Yes)

2009-10 carryover budgeted; strategic plan

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	27,580,221.00	30,968,579.00	12.3%	Not Met
1st Subsequent Year (2011-12)	27,991,017.00	28,099,830.00	0.4%	Met
2nd Subsequent Year (2012-13)	28,516,644.00	28,518,198.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	3,959,693.00	5,870,308.00	48.3%	Not Met
1st Subsequent Year (2011-12)	3,853,308.00	4,645,519.00	20.6%	Not Met
2nd Subsequent Year (2012-13)	3,876,733.00	4,711,795.00	21.5%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Deferred Revenue and SFSF and Federal Jobs Funds
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	2009-10 carryover budgeted and updated parcel tax revenue for future years.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	2009-10 carryover budgeted; ongoing technology support per strategic plan
Explanation: Services and Other Exps (linked from 6A if NOT met)	2009-10 carryover budgeted; strategic plan

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) 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 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	652,593.00	726,873.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		726,873.00	

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	10.0%	9.4%	8.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	3.3%	3.1%	2.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	(289,493.99)	18,950,587.99	1.5%	Met
1st Subsequent Year (2011-12)	(356,552.91)	18,630,532.64	1.9%	Met
2nd Subsequent Year (2012-13)	(214,017.86)	19,122,414.64	1.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2010-11)		4,172,089.57	Met
1st Subsequent Year (2011-12)		3,531,142.05	Met
2nd Subsequent Year (2012-13)		3,352,938.39	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2010-11)		113,003.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

¹ Available reserves are the unrestricted 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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	3,676	3,726	3,757
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

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

Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
16,438,564.00	15,207,982.00	15,207,982.00

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 01, objects 1000-7999) (Form MYPI, Line B11)	51,383,949.43	48,518,343.70	49,021,549.44
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)	16,438,564.00	15,207,982.00	15,207,982.00
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	34,945,385.43	33,310,361.70	33,813,567.44
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,048,361.56	999,310.85	1,014,407.02
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,048,361.56	999,310.85	1,014,407.02

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	3,502,190.01	3,145,637.55	2,931,619.69
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)	(1.39)	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)	3,502,188.62	3,145,637.55	2,931,619.69
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	10.02%	9.44%	8.67%
District's Reserve Standard (Section 10B, Line 7):	1,048,361.56	999,310.85	1,014,407.02
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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

For cash flow purposes: Adult Education; Child Nutrition; and Child Development Funds.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(3,653,901.00)	(3,718,140.00)	1.8%	64,239.00	Met
1st Subsequent Year (2011-12)	(4,188,361.00)	(3,963,206.00)	-5.4%	(225,155.00)	Not Met
2nd Subsequent Year (2012-13)	(4,370,913.00)	(3,908,068.00)	-10.6%	(462,845.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	0.00	280,000.00	New	280,000.00	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	0.00	(500,000.00)	New	(500,000.00)	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

State budget adoption and increased COLA in future years.

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

Explanation:
(required if NOT met)

Transfer in for Strategic Plan from Fund 17; future years to be determined.

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

Explanation:
(required if NOT met)

One time transfer to Child Development Fund due to late budget; contracts reduced do to fewer subsidized students.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20	Fund 51 Bond Redemption	Fund 51	38,788,644
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,102,576	3,812,040	3,469,352	3,581,989
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,102,576	3,812,040	3,469,352	3,581,989
Has total annual payment increased over prior year (2009-10)?	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 Interest/Redemption Fund - Fund 51

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4, 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 budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4)

No

- c. If Yes to item 1a, have there been changes since budget adoption 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)

Budget Adoption (Form 01CS, item S7A)	First Interim
7,164,000.00	7,164,000.00
5,968,500.00	5,968,500.00

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

Actuarial	Actuarial
July 2008	July 2008

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

Budget Adoption (Form 01CS, item S7A)	First Interim
544,000.00	544,000.00
544,000.00	544,000.00
544,000.00	544,000.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

544,000.00	429,211.40
544,000.00	450,000.00
544,000.00	465,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

544,000.00	429,211.40
544,000.00	450,000.00
544,000.00	465,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

41	45
41	45
41	45

4. Comments:

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

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

n/a

- c. If Yes to item 1a, have there been changes since budget adoption 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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, skip to section S8B.

If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	211.0	217.0	216.0	216.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

Yes

Nov 2010

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

If Yes, date of budget revision board adoption:

Yes

Adopted Budget

4. Period covered by the agreement:

Begin Date: Jul 01, 2010

End Date: Jun 30, 2011

5. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

0.0%

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

162,771

7. Amount included for any tentative salary schedule increases

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
2,842,005	3,083,575	3,345,679
100.0%	100.0%	100.0%
7.0%	8.5%	8.5%

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

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

Yes		
Included in Adopted Budget	3,083,575	3,345,679

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

Health/welfare increase was included in adopted budget.

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
258,385	250,000	260,000
1.5%	1.5%	1.5%

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	117.0	111.2	111.2	111.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 2010

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2010

End Date:

Jun 30, 2011

5. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

0.0%

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

45,481

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
1,370,611	1,487,112	1,613,517
100.0%	100.0%	100.0%
	8.5%	8.5%

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

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

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

If Yes, explain the nature of the new costs:

Yes		
Inc in Adopted Budget	1,487,112	1,613,517

Increased cost of current year health/welfare were included in adopted budget.

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
58,000	58,000	58,000
1.5%	1.5%	1.5%

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	35.0	34.9	34.9	34.9

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

If Yes, complete question 2.

Yes

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 Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

40,321

4. Amount included for any tentative salary schedule increases

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
237,283	245,000	250,000
100.0%	100.0%	100.0%
	8.5%	8.5%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
47,400	48,500	49,000
1.5%	1.5%	1.5%

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

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

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

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)

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End of School District First Interim Criteria and Standards Review

