

Chico Unified School District

2010-11

Second Interim Financial Report

Period Ending January 31, 2011

Board of Trustees

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Vice President

Eileen Robinson
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Dr. Andrea Lerner Thompson
Member

Kelly Staley
Superintendent

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Assistant Superintendent, Business
Services

Chico
Unified School District

Chico Unified School District
2010-11 Second Interim
AB1200 Reporting Requirements

AB1200 requires that Budget and Financial data are reported at periodic intervals throughout the fiscal year.

- ✓ July 1 Budget Adoption – *The Board of Trustees must adopt the budget by June 30 for the subsequent fiscal year*
- ✓ Unaudited Actuals – September 15th. *The district must submit board approved unaudited financial reports for the previous fiscal year to the County Office of Education.*
- ✓ First Interim Report – December 15th. *Actuals through October 31st along with any material budget revisions to review the fiscal status of the district as of the interim period. The district must also submit a multi-year projection reflecting the current to two subsequent years.*
- ✓ Second Interim Report – March 15th. *Actuals through January 31st along with any material budget revisions to review the fiscal status of the district as of the interim period. The district must also submit a multi-year projection reflecting the current to two subsequent years.*
- ✓ Third Interim Report – May 31st. *Actuals through May 31st. A Third Interim is required if the district has received either a Qualified or Negative certification for any previous reporting period.*

Chico Unified School District
2010-11 Second Interim
AB1200 Certifications

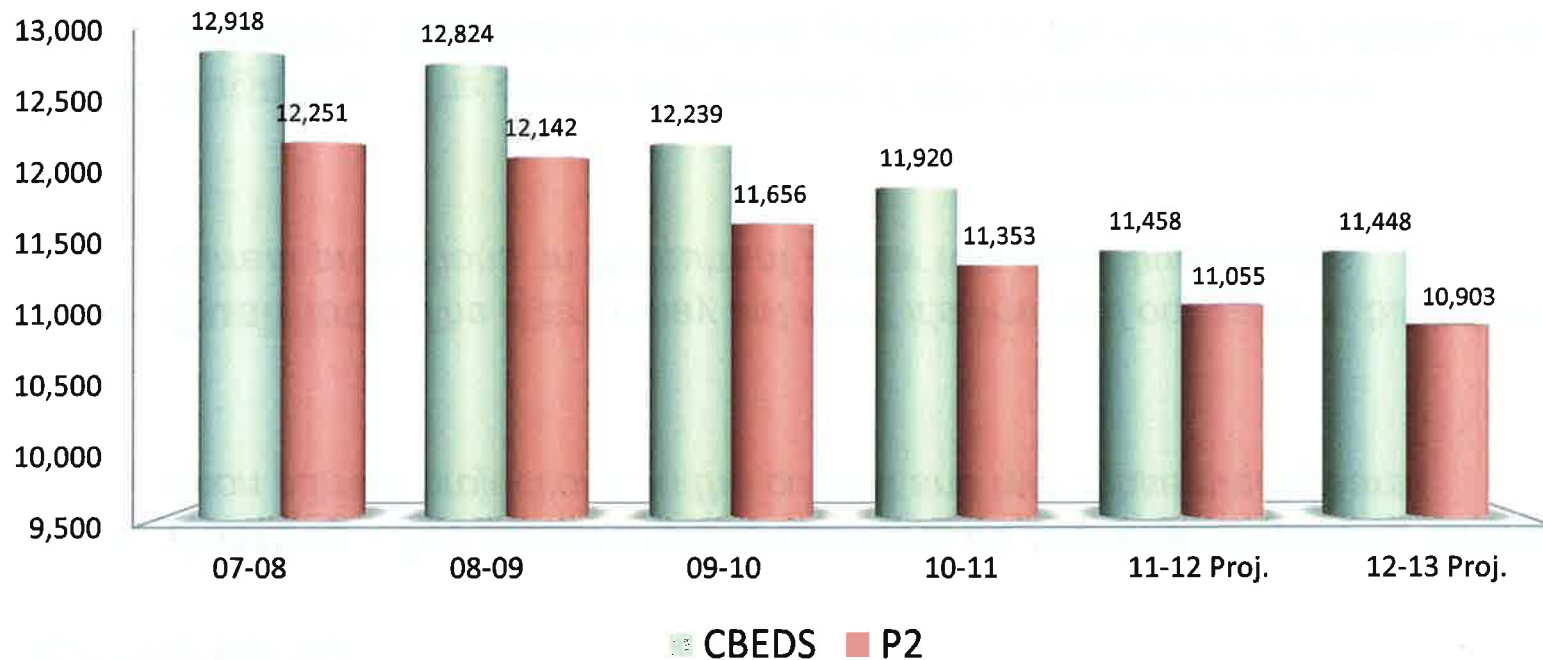
The following definitions explain Certification status issued at each reporting period.

- **Positive** - *The district has and can meet it's financial obligations, based upon current projections, in the current and two subsequent years.*

- **Qualified** - *The district may not meet it's financial obligations, based upon current projections, in the current and/or two subsequent years.*

- **Negative** - *The district will not have CASH to meet it's financial obligations, based upon current projections, in the current or subsequent year.*

Chico Unified School District 2010-11 Second Interim CBEDS vs. P2 Average Daily Attendance



The 2009-10 School year saw significant enrollment loss which did not manifest into the 2010-11 year. Whether or not this changes the trend is yet to be measured, however, it does improve the current fiscal outlook with ongoing impact into future projections. Aside the 09-10 year losses, assuming regular enrollment decline, the most significant enrollment loss projected for the 2011-12 and 2012-13 years is to current and potential future charter schools.

Chico Unified School District
2010-11 Second Interim
Total Changes to Unrestricted Fund Balance

1st Interim Unrestricted Ending Fund Balance **\$15,987,948**

One-Time Changes to FB

Prior Year Mandated Costs \$439,392

General Fund portion of MAA \$825,111

Special Education Contribution (\$410,341)

ARRA-SFSF Reauthorization \$804,812

Final 10% Federal Jobs Bill \$235,234

ARRA transfers from Restricted \$296,373

Misc. On-going Adjustments (\$74,472)

\$2,116,109

2nd Interim Unrestricted Ending Fund Balance **\$18,104,057**

Chico Unified School District
 2010-11 Second Interim
The Bottom Line-Unrestricted General Fund

Total Revenue/Transfers In	\$75,512,819
Total Expenditures/Transfers Out	(\$60,901,202)
Contributions to Restricted Programs	<u>(\$10,267,030)</u>
Net (Decrease) in Fund Balance	\$4,344,587

Beginning Fund Balance	<u>\$13,759,470</u>
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Ending Fund Balance	<u>\$18,104,057</u>
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Components of Fund Balance:

<i>Reserve for Economic Uncertainties</i>	<i>\$3,204,881</i>
<i>Other Unrestricted Reserves</i>	<i>\$1,065,559</i>
<i>Other Restricted Reserves</i>	<i>\$0</i>

Undesignated Fund Balance	\$13,833,617
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Chico Unified School District
2010-11 Second Interim
General Fund Summary

Description	Unrestricted	Restricted	Total General Fund
Revenue			
Revenue Limit	\$62,266,675	\$298,347	\$62,565,022
Federal Revenues	\$55,887	\$19,232,618	\$19,288,505
State Revenues	\$9,999,346	\$8,175,017	\$18,174,363
Local Revenues	\$1,089,926	\$3,876,645	\$4,966,571
Total Revenue	\$73,411,834	\$31,582,627	\$104,994,461
Expenditures			
Certificated Salaries	\$30,710,164	\$16,773,577	\$47,483,741
Classified Salaries	\$7,256,645	\$8,441,343	\$15,697,988
Employee Benefits	\$16,256,719	\$7,684,874	\$23,941,593
Books and Supplies	\$1,701,587	\$9,480,593	\$11,182,180
Services	\$4,926,600	\$1,897,693	\$6,824,293
Capital Outlay	\$113,237	\$6,047	\$119,284
Other Outgo	\$779,997	\$713,569	\$1,493,566
Direct Support/Indirect Costs	(\$1,040,603)	\$930,477	(\$110,126)
Total Expenditures	\$60,704,346	\$45,928,173	\$106,632,519
Excess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses			
	\$12,707,488	(\$14,345,546)	(\$1,638,058)
Interfund Transfers			
Transfers In	\$2,100,985	\$0	\$2,100,985
Transfers Out	(\$196,856)	\$0	(\$196,856)
Other Uses			\$0
All Other Contributions to Restricted Programs	(\$10,267,030)	\$10,267,030	\$0
Total Transfers	(\$8,362,901)	\$10,267,030	\$1,904,129
Net Increase/(Decrease) in Fund Balance			
	\$4,344,587	(\$4,078,516)	\$266,071
Beginning Balance	\$13,759,470	\$4,599,484	\$18,358,954
Ending Balance			
	\$18,104,057	\$520,968	\$18,625,025
Components of Fund Balance			
Reserved Components	\$438,064		\$438,064
Audit Adjustment	\$135,567		\$135,567
Other Designations	\$491,928	\$520,968	\$1,012,896
Designated or Economic Uncertainty	\$3,204,881		\$3,204,881
Unappropriated Fund Balance	\$13,833,617	\$0	\$13,833,617

Chico Unified School District 2010-11 Second Interim **The State Budget**

In January 2011 the Governor presented his 2011-12 proposed budget. The Governor's Budget proposes *flat funding* for K-12 education *if* the temporary taxes are extended. The expiration of temporary taxes drives down the Proposition 98 minimum guarantee for 11-12 by over \$2 billion, reducing the amount coming to K-12. The following are for proposed revenue limits:

- 2010-11: No Change to 2010-11 Enacted Budget Levels
- For 2011-12:
 - *Full funding for an estimated .22% increase in ADA*
 - *No funding increase for the estimated %1.67 statutory COLA*
 - *19.608% deficit factor, which eliminates the statutory COLA*
 - Total revenue limit change per the January Proposed Budget
 - **(\$19)/ADA**
- *The actual statutory COLA will be updated in the May Revision*

Chico Unified School District
2010-11 Second Interim
Multi Year Projection-Unrestricted General Fund Only

Multi-Year Scenario WITH the extension of temporary taxes

	2010-11 2nd Interim	2011-12 Projected	2012-13 Projected
Total Revenue/Transfers In	\$75,512,819	\$73,716,710	\$73,411,556
Total Expenditures/Transfers Out	(\$60,901,202)	(\$66,226,941)	(\$68,761,594)
Contributions to Restricted Programs	(\$10,267,030)	(\$12,652,809)	(\$12,850,135)
Net (Decrease) in Fund Balance <i>Increase(Decrease)</i>	\$4,344,587	(\$5,163,040)	(\$8,200,173)
Beginning Fund Balance	\$13,759,470	\$18,104,057	\$12,941,017
Ending Fund Balance	\$18,104,057	\$12,941,017	\$4,740,844
Components of Fund Balance:			
3% Required Reserve for Economic Uncertainties	\$3,204,881	\$3,017,449	\$3,083,779
Other Unrestricted Reserves	\$1,065,559	\$866,238	\$959,341
Other Restricted Reserves	\$0	\$0	\$0
Undesignated Fund Balance	\$13,833,617	\$9,057,330	\$697,724
<i>Additional 2% Reserve per Board Policy</i>	\$2,136,588	\$1,995,433	\$2,039,653
Undesignated Fund Balance with 5% Reserve for EU per Board Policy	\$11,697,029	\$7,061,897	(\$1,341,929)

Chico Unified School District
2010-11 Second Interim
Multi Year Projection-Unrestricted General Fund Only

Multi-Year Scenario WITHOUT the extension of temporary taxes

	2010-11 2nd Interim	2011-12 Projected	2012-13 Projected
Total Revenue/Transfers In	\$75,512,819	\$69,993,505	\$69,688,351
Total Expenditures/Transfers Out	(\$60,901,202)	(\$66,226,941)	(\$68,761,594)
Contributions to Restricted Programs	(\$10,267,030)	(\$12,652,809)	(\$12,850,135)
Net (Decrease) in Fund Balance	\$4,344,587	(\$8,886,245)	(\$11,923,378)
Beginning Fund Balance	\$13,759,470	\$18,104,057	\$9,217,812
Ending Fund Balance	\$18,104,057	\$9,217,812	(\$2,705,566)
Components of Fund Balance:			
<i>Reserve for Economic Uncertainties</i>	\$3,204,881	\$3,017,449	\$3,083,779
<i>Other Unrestricted Reserves</i>	\$1,065,559	\$866,238	\$959,341
<i>Other Restricted Reserves</i>	\$0	\$0	\$0
Undesignated Fund Balance	\$13,833,617	\$5,334,125	(\$6,748,686)
<i>Additional 2% Reserve per Board Policy</i>	\$2,136,588	\$1,995,433	\$2,039,653
Undesignated Fund Balance with 5% Reserve for EU per Board Policy	\$11,697,029	\$3,338,692	(\$8,788,339)

Chico Unified School District
2010-11 Second Interim
...still more to consider...

- 2011-12 State Budget

- \$26+ Billion State Budget deficit over multiple years
- Proposed levels for Education funding is predicated on the extension of current tax law by voter approval
 - *Failure to extend tax law could result in further reductions to education ranging from \$350-\$600/ADA*
 - *The estimated ongoing impact to 2011-12 CUSD Projection:*

— <i>With the extension of current tax law</i>	\$ (212,895)
— <i>Without the extension of current tax law as proposed</i>	\$ (3,921,750)
— <i>Impact if cuts to CUSD reach \$600/ADA</i>	\$ (6,723,000)
- The Legislator has the authority to extend the taxes; however, the Governor is calling for voter approval instead
- \$12.5 billion in cuts necessary from other areas of the State budget
- State Budget requires simple majority rather than 2/3 vote to be approved
- State revenues continue to come in above projected levels



Chico Unified School District
2010-11 Second Interim
...still more to consider...

- 2011-2012 CUSD District Budget

- FY 2011-12 New Charter Loss ??
- Ongoing deficit spending problematic
 - CUSD approximate structural deficit of \$ (3,000,000).
 - Structural deficits are not easily measured when the culprit is the lack of stable revenue
 - Significant factors resulting in ongoing deficits:
 - Declining Enrollment
 - State funding to Education unstable
 - » Zero/Negative COLAs
 - » Unfunded mandates
 - » Temporary flexibility
 - Salary/Benefits costs increase each year
- MYP very tenuous
 - Current Projections are based on the School Services Dartboard used Statewide
 - Assumptions **WILL** change
 - Closely monitor State budget talks and hope for the best for Education!....



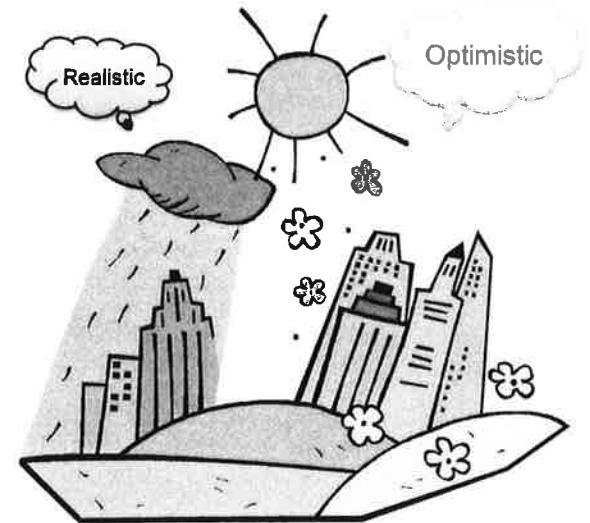
Chico Unified School District
2010-11 Second Interim
In the Eye of the Storm...

- Continue to closely monitor Cash...
 - Additional proposed deferrals move more than 25% of cash into next fiscal year.

- Know where all the money is going...
 - Monitor unspent allocation and “set-asides” closely.
 - Find better, smarter, more efficient way of doing business...

- Control spending...
 - Wants v. Needs...

- ***Work together to maximize resources, minimize affect to the classroom, and still provide outstanding support and services.***



UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes

		2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-A	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D E-C	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F G-E	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-G	2012-13 Projected Budget I
REVENUES										
Revenue Limit Sources	8010-8099	58,318,389	3,895,156	62,213,545	53,130	62,266,675	(4,954,215)	67,312,480	(225,946)	67,086,514
Federal Sources	8100-8299	55,693	194	55,887	0	55,887	0	55,887	0	55,887
Other State Revenues	8300-8599	9,100,252	460,009	9,560,261	439,085	9,999,346	(491,904)	9,507,442	(29,208)	9,478,234
Other Local Revenues	8600-8799	866,491	52,459	918,950	170,976	1,089,926	(73,195)	1,016,731	(50,000)	966,731
TOTAL REVENUES		68,340,825	4,407,818	72,748,643	663,191	73,411,834	(5,519,314)	67,892,620	(305,154)	67,587,366
EXPENDITURES										
Certificated Salaries	1000-1999	34,365,161	(2,336,631)	32,048,550	(1,338,386)	30,710,164	4,479,896	35,190,060	1,320,680	39,510,740
Classified Salaries	2000-2999	7,313,422	(12,747)	7,300,675	(44,030)	7,256,646	275,000	7,531,645	367,500	7,899,145
Employee Benefits	3000-3999	16,620,835	(475,291)	16,145,544	111,175	16,256,719	586,080	16,842,799	746,473	17,589,272
Books and Supplies	4000-4999	639,323	905,174	1,544,497	157,090	1,701,587	0	1,701,587	0	1,701,587
Services, Other Operating Expenses	5000-5999	4,588,338	126,245	4,714,583	212,017	4,926,600	98,000	5,024,600	100,000	5,124,600
Capitol Outlay	6000-6999	5,116	108,121	113,237	0	113,237	(113,237)	0	0	0
	7100-7299									
Other Outgo	7400-7499	779,997	0	779,997	0	779,997	0	779,997	0	779,997
Direct Support/Indirect Costs	7300-7399	(1,250,338)	236,714	(1,013,624)	(26,979)	(1,040,603)	0	(1,040,603)	0	(1,040,603)
TOTAL EXPENDITURES		63,081,874	(1,448,415)	61,633,459	(929,113)	60,704,346	5,325,739	66,030,085	2,534,653	68,564,738
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
		5,258,951	5,856,233	11,115,184	1,592,304	12,707,488	(10,845,053)	1,862,435	(2,839,807)	(977,372)
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In	8910-8929	2,199,560	(11,460)	2,188,100	(87,115)	2,100,985	0	2,100,985	0	2,100,985
b) Out	7610-7629	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)
Other Sources/Uses										
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(11,345,730)	467,780	(10,877,950)	610,920	(10,267,030)	(2,385,779)	(12,652,809)	(197,326)	(12,850,135)
TOTAL OTHER FINANCING SOURCES/USES		(9,343,026)	456,320	(8,886,706)	523,805	(8,362,901)	(2,385,779)	(10,748,680)	(197,326)	(10,946,006)
NET INCREASE (DECREASE) IN FUND BALANCE		(4,084,075)	6,312,553	2,228,478	2,116,109	4,344,587	(13,230,832)	(8,886,245)	(3,037,133)	(11,923,378)
Beginning Fund Balance		13,759,470		13,759,470		13,759,470		18,104,057		9,217,612
Ending Fund Balance		9,675,395		15,987,948		18,104,057		9,217,812		(2,705,566)
Components of Fund Balance:										
Reserved Components		682,012		438,064		438,064		438,064		438,064
Audit Adjustment						135,567				135,567
3% Required Reserve		2,998,381		3,144,550		3,204,881		3,017,449		3,083,779
Designated for Textbooks		615,000		0		0		0		0
Designated for Maintenance		488,920		488,920		488,920		428,184		521,277
Other Misc Designations						3,008				3,008
Restricted Fund Balances		0		0		0		0		0
Unappropriated Fund Balance		4,891,082		11,916,414		13,833,617		5,334,115		(6,748,686)

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes

	2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-B	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D E-C	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F G-E	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-G	2012-13 Projected Budget I
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MULTI-YEAR ASSUMPTIONS

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME
REVENUES EQUAL EXPENDITURES

REVENUES

Revenue Limit Sources								
COLA	0.00%		0.00%		1.67%		1.80%	
RL Deficit	17,9630%		17,9630%		19,6080%		19,6080%	
Projected CBEDS Enrollment	11,920		11,920		11,608		11,448	
Projected P2 ADA Net Charter Adjustment	11,499		11,499		11,205		10,959	
Change in ADA	+ 161.45 ADA				(294 ADA)		(245 ADA)	
Change in Revenue Limit	1,091,042		53,130		0		(1,309,595)	
Projected 2011-12 Change to Base RL					(4,954,215)		1,083,650	
Remove Placeholder Reduction	2,804,114				0		0	
Charter Block Grant	0		0		0		0	
Audit Adjustment	0		0		0		0	
Total Additional Revenue Limit Sources	3,895,156		53,130		(4,954,215)		(225,945)	
Federal Revenues								
SFSF Reauthorization	194		0					
Total Change in Federal Revenues	194		0		0		0	
Other State Revenues								
State Revenues Aligned to Actual	460,009							
CSR Flexibility Expires 2012-13							0	
Lottery	0		0		(52,512)		(29,208)	
Core Summer School	0		0					
Charter Categorical Block Grant	0		(307)					
SFSF Reauthorization	0		0		0			
<i>*Prior Year Mandated Cost Reimbursement</i>			439,392		(439,392)			
Total Change in Other State Revenues	460,009		439,085		(491,904)		(29,208)	
Other Local Revenues								
Parcel Tax Income			23,195		(23,195)		0	
Rents & Leases					0		0	
Interest			(17,966)		(50,000)		(50,000)	
Adjust Other Local Income	52,459				0		0	
Adjust Donations			165,747		0		0	
Total Change in Other Local Revenues	52,459		170,976		(73,195)		(50,000)	
TOTAL CHANGE TO REVENUES	4,407,624		663,191		(6,519,314)		(305,154)	

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes

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EXPENDITURES									
Certificated Salaries						(6.0 FTE)		(4.0 FTE)	
Adjust FTE to Enrollment	\$62,772/FTE					(376,632)		(251,068)	
Estimated Step/Column Increases		801,998		0		849,160		853,000	
Position Control Changes				(1,967)					
SFSF Reauthorization		0		(804,812)		804,812			
Bargaining Unit Salary		(424,376)						424,376	
Management Changes		(43,304)						43,304	
Federal Jobs Bill final 10%		(2,670,949)		(235,234)		2,906,183			
Move unused ARRA allocation from RE to UR				(296,373)		296,373			
Total Change in Certificated Salaries		(2,336,631)		(1,338,366)		4,479,896		1,320,680	
Classified Salaries									
Position Control Changes		79,753		(44,030)					
Estimated Selp Increases		0				275,000		275,000	
Bargaining Unit Changes		(92,500)						92,500	
Transfer to Federal Jobs Grant									
Total Change in Classified Salaries		(12,747)		(44,030)		275,000		367,500	
Employee Benefits									
Position Control Changes		(68,707)		111,175					
Position Control Changes		0							
Change In Health & Welfare est 9% Incr		0				911,080		664,889	
Certificated Bargaining Unit Changes		(55,850)						55,850	
Classified Bargaining Unit Changes		(343,500)						18,500	
Management Bargaining Unit Changes		(7,234)						7,234	
Eliminate Classified Golden Handshake thru 2012-13		0				(325,000)		0	
CUTA Red Plan One Time waiver of savings		0		0		0		0	
Total Change in Employee Benefits		(475,291)		111,175		586,080		746,473	
Books and Supplies									
Allocate Carryover		905,174							
Adjust Donations				157,080					
Total Change in Books and Supplies		905,174		157,080		0		0	
Services, Other Operating Expenses									
Allocate Carryover		126,245							
Misc Program Adjustments				2,221		(2,000)			
District Wide Copier Lease Adjustment				209,516					
Utilities Increase at 5%		0		0		50,000		50,000	
Property & Liability Estimated Increase		0		280		50,000		50,000	
Total Change in Services, Other Oper. Expenses		126,245		212,017		98,000		100,000	
Capitol Outlay									
Other Changes to Capitol Outlay		108,121				(113,237)			
Total Change in Capitol Outlay		108,121		0		(113,237)		0	
Other Outgo									
Adjust CLC Parcel Tax Transfer to Actual									
OPEB Transfer to F71									
Other Changes to Other Outgo		0		0				0	
Total Change in Other Outgo		0		0		0		0	
Direct Support/Indirect Costs									
Changes to Indirect Costs-GF		236,714		(26,979)					
Changes to Indirect Costs-Other Funds									
Total Change in Other Outgo		236,714		(26,979)		0		0	
TOTAL CHANGES IN EXPENDITURES		(1,685,129)		(902,134)		5,325,739		2,534,653	

UNRESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes

	2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-A	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D E-C	2010-11 Second Interim Budget E	Variance 2nd Int v 11-12 F G-E	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-G	2012-13 Projected Budget I
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
a) In		(11,460)		(87,115)				0	
b) Out		0		0		0		0	
Other Sources/Uses									
a) Sources		0		0		0		0	
b) Uses		0		0		0		0	
Contributions to Restricted Programs									
Regular Special Education Contribution		1,147,554				(196,755)		(197,326)	
Regular Special Education Contribution-error				(410,341)		410,341			
Adjust Regional Provider				109,035					
RDA Adj. to Actual-Offset by 8912				67,115					
CALPADS/CALTIDES						50,772			
Regular Transportation		(956)							
Special Education Transportation		(63,818)							
RRMA						(1,027,250)			
ARRA to Special Education									
GF Contribution to SFSF programs									
Safe Schools						(97,776)			
Specialized Secondary Pgms						(100,000)			
AFC						(500,000)			
Cal Safe						(100,000)			
MAA Transfers to Unrestricted				825,111		(825,111)			
IMFRP-One Time Contribution		(615,000)				0		0	
Total Change in Contributions		467,780		610,920		(2,385,779)		(197,326)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		456,320		523,805		(2,365,779)		(197,326)	

RESTRICTED GENERAL FUND

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes										
		2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-8	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D E-C	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F G-E	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-G	2012-13 Projected Budget I
REVENUES										
Revenue Limit Sources	8010-8099	298,347	0	298,347	0	298,347	0	298,347	0	298,347
Federal Sources	8100-8299	8,857,974	7,126,093	15,984,067	3,248,551	19,232,618	(10,374,644)	8,857,974	0	8,857,974
Other State Revenues	8300-8599	7,729,022	420,919	8,149,941	25,076	8,175,017	(445,995)	7,729,022	0	7,729,022
Other Local Revenues	8600-8799	3,670,572	88,673	3,759,245	117,400	3,876,645	(206,073)	3,670,572	0	3,670,572
TOTAL REVENUES		20,555,915	7,635,685	28,191,600	3,391,027	31,582,627	(11,026,712)	20,555,915	0	20,555,915
EXPENDITURES										
Certificated Salaries	1000-1999	13,037,583	1,395,710	14,433,293	2,340,284	16,773,577	(4,073,577)	12,700,000	(734,747)	11,965,253
Classified Salaries	2000-2999	9,199,702	(771,570)	8,428,132	13,211	8,441,343	458,657	8,900,000	75,000	8,976,000
Employee Benefits	3000-3999	7,727,027	360,289	8,087,316	(402,443)	7,684,874	40,127	7,725,000	(25,000)	7,700,000
Books and Supplies	4000-4999	2,876,396	5,732,246	8,608,642	871,951	9,480,593	(8,262,204)	1,218,389	697,893	1,916,282
Services, Other Operating Expenses	5000-5999	2,054,491	(246,972)	1,807,519	90,174	1,897,693	(43,265)	1,854,428	(336,789)	1,517,639
Capitol Outlay	6000-6999	0	6,047	6,047	0	6,047	(6,047)	0	0	0
	7100-7299									
Other Outgo	7400-7499	631,876	81,693	713,569	0	713,569	(81,693)	631,876	0	631,876
Direct Support/Indirect Costs	7300-7399	1,140,212	(236,714)	903,498	26,979	930,477	(230,477)	700,000	0	700,000
TOTAL EXPENDITURES		36,667,287	6,320,729	42,988,016	2,940,156	45,928,172	(12,198,479)	33,729,693	(323,643)	33,406,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
		(16,111,372)	1,314,956	(14,796,416)	450,871	(14,345,545)	1,171,767	(13,173,778)	323,643	(12,850,135)
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In	8910-8929	0	0	0	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0	0	0	0
Other Sources/Uses										
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	11,345,730	(467,780)	10,877,950	(610,920)	10,267,030	2,385,779	12,652,809	197,326	12,850,135
TOTAL OTHER FINANCING SOURCES/USES		11,345,730	(467,780)	10,877,950	(610,920)	10,267,030	2,385,779	12,652,809	197,326	12,850,135
NET INCREASE (DECREASE) IN FUND BALANCE		(4,765,642)	847,176	(3,918,466)	(160,049)	(4,078,515)	3,557,546	(520,969)	520,969	0
Beginning Fund Balance		6,718,269		4,599,484		4,599,484		620,969		(0)
Ending Fund Balance		1,952,627		681,018		520,969		(0)		(0)
Components of Fund Balance:										
Restricted Balances		1,952,627		681,018		520,969		(0)		(0)
Unappropriated Fund Balance		0		0		0		0		0

TOTAL GENERAL FUND

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes

		2010-11 Adopted Budget A	Variance Adopted v. 1st Int B c-a	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D e-c	2010-11 Second Interim Budget E	Variance 2nd Int v 11-12 F g-e	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H i-g	2012-13 Projected Budget I
REVENUES										
Revenue Limit Sources	8010-8099	58,616,736	3,895,156	62,511,892	53,130	62,565,022	(4,954,215)	67,610,807	(225,946)	67,384,861
Federal Sources	8100-8299	8,913,667	7,126,287	16,039,954	3,248,551	19,288,505	(10,374,644)	8,613,861	0	8,913,861
Other State Revenues	8300-8599	16,829,274	880,928	17,710,202	464,161	18,174,363	(937,899)	17,236,484	(29,208)	17,207,256
Other Local Revenues	8600-8799	4,537,063	141,132	4,678,195	288,376	4,966,571	(279,268)	4,687,303	(50,000)	4,637,303
TOTAL REVENUES		88,896,740	12,043,503	100,940,243	4,054,218	104,994,461	(16,546,026)	88,448,435	(305,154)	88,143,281
EXPENDITURES										
Certificated Salaries	1000-1999	47,422,764	(940,921)	46,481,843	1,001,898	47,483,741	406,319	47,890,060	585,933	48,476,993
Classified Salaries	2000-2999	16,513,124	(784,317)	15,728,807	(30,819)	15,697,988	733,657	16,431,645	442,500	16,674,145
Employee Benefits	3000-3999	24,347,862	(115,002)	24,232,860	(291,268)	23,941,593	626,207	24,567,799	721,473	25,289,272
Books and Supplies	4000-4999	3,515,719	6,637,420	10,153,139	1,029,041	11,182,180	(8,262,204)	2,919,976	697,893	3,617,869
Services, Other Operating Expenses	5000-5999	6,642,829	(120,727)	6,522,102	302,191	6,824,293	54,736	6,879,028	(236,789)	6,642,239
Capitol Oulay	6000-6999	5,116	114,168	119,284	0	119,284	(119,284)	0	0	0
	7100-7299									
Other Outgo	7400-7499	1,411,873	81,693	1,493,566	0	1,493,566	(81,693)	1,411,873	0	1,411,873
Direct Support/Indirect Costs	7300-7399	(110,126)	0	(110,126)	0	(110,126)	(230,477)	(340,603)	0	(340,603)
TOTAL EXPENDITURES		99,749,161	4,872,314	104,621,475	2,011,043	106,632,518	(6,872,740)	99,759,778	2,211,010	101,970,788
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
		(10,852,421)	7,171,189	(3,681,232)	2,043,175	(1,638,057)	(9,673,286)	(11,311,343)	(2,516,164)	(13,827,507)
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In	8910-8929	2,199,560	(11,460)	2,188,100	(87,115)	2,100,985	0	2,100,985	0	2,100,985
b) Out	7610-7629	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)
Other Sources/Uses										
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,002,704	(11,460)	1,991,244	(87,115)	1,904,129	0	1,904,129	0	1,904,129
NET INCREASE (DECREASE) IN FUND BALANCE		(8,849,717)	7,159,729	(1,689,988)	1,956,060	266,072	(9,673,286)	(9,407,214)	(2,516,164)	(11,923,378)
Beginning Fund Balance		20,477,739		18,358,954		18,358,954		18,028,026		9,217,812
Ending Fund Balance		11,628,022		16,668,966		18,625,026		9,217,812		(2,706,566)
Components of Fund Balance:										
Revolving Cash		682,012		682,012		438,064		438,064		438,064
Audit Adjustment						135,567				
3% Required Reserve		2,998,381		3,138,644		3,204,881		3,017,449		3,083,779
Designated for Textbooks		615,000		0		0		0		0
Designated for Maintenance		488,920		488,920		488,920		428,184		521,277
Other Misc Designations						3,008				
Restricted Fund Balances:		1,952,627		681,018		520,969		(0)		(0)
Unappropriated Fund Balance		4,891,082		11,678,371		13,833,617		5,334,115		(6,748,686)

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes										
		2010-11 Adopted Budget A	Variance Adopted v. 1st Int B c-a	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D e-c	2010-11 Second Interim Budget E	Variance 2nd Int v 11-12 F g-e	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-g	2012-13 Projected Budget I
REVENUES										
Revenue Limit Sources	8010-8099	58,318,389	3,885,156	62,213,545	53,130	62,266,675	(1,231,010)	61,035,665	(225,946)	60,809,719
Federal Sources	8100-8299	55,693	184	55,887	0	55,887	0	55,887	0	55,887
Other State Revenues	8300-8599	9,100,252	460,009	9,560,261	439,085	9,999,346	(491,804)	9,507,442	(29,208)	9,478,234
Other Local Revenues	8800-8799	866,491	52,459	918,950	170,976	1,089,928	(73,185)	1,016,731	(50,000)	966,731
TOTAL REVENUES		68,340,825	4,407,818	72,748,643	663,191	73,411,834	(1,786,109)	71,616,726	(305,154)	71,310,571
EXPENDITURES										
Certificated Salaries	1000-1999	34,385,181	(2,336,631)	32,048,550	(1,338,386)	30,710,164	4,479,896	35,190,060	1,320,680	36,510,740
Classified Salaries	2000-2999	7,313,422	(12,747)	7,300,675	(44,030)	7,256,645	275,000	7,531,645	367,500	7,899,145
Employee Benefits	3000-3999	16,620,835	(475,291)	16,145,544	111,175	16,266,719	586,080	16,842,799	746,473	17,589,272
Books and Supplies	4000-4999	639,323	905,174	1,544,497	157,090	1,701,587	0	1,701,587	0	1,701,587
Services, Other Operating Expenses	5000-5999	4,588,338	126,245	4,714,583	212,017	4,926,600	98,000	5,024,600	100,000	5,124,600
Capitol Outlay	6000-6999	5,116	108,121	113,237	0	113,237	(113,237)	0	0	0
Other Outgo	7100-7299 7400-7499	779,997	0	779,997	0	779,997	0	779,997	0	779,997
Direct Support/Indirect Costs	7300-7399	(1,250,338)	236,714	(1,013,624)	(26,979)	(1,040,603)	0	(1,040,603)	0	(1,040,603)
TOTAL EXPENDITURES		63,081,874	(1,448,415)	61,633,459	(929,113)	60,704,346	5,325,739	66,030,085	2,534,653	68,564,738
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
		5,258,951	5,856,233	11,115,184	1,592,304	12,707,488	(7,121,848)	5,585,640	(2,839,807)	2,745,833
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In	8910-8929	2,199,560	(11,460)	2,188,100	(87,115)	2,100,985	0	2,100,985	0	2,100,985
b) Out	7610-7629	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)
Other Sources/Uses										
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(11,345,730)	467,780	(10,877,950)	610,920	(10,267,030)	(2,385,779)	(12,652,809)	(197,326)	(12,850,135)
TOTAL OTHER FINANCING SOURCES/USES		(9,343,026)	456,320	(8,886,706)	523,805	(8,362,901)	(2,385,779)	(10,748,660)	(197,326)	(10,946,006)
NET INCREASE (DECREASE) IN FUND BALANCE		(4,084,075)	6,312,553	2,228,478	2,116,109	4,344,587	(9,507,627)	(5,163,040)	(3,037,133)	(8,200,173)
Beginning Fund Balance		13,759,470		13,759,470		13,759,470		18,104,067		12,941,017
Ending Fund Balance		9,675,395		15,987,948		18,104,067		12,941,017		4,740,844
Components of Fund Balance:										
Reserved Components		682,012		438,064		438,064		438,064		438,064
Audit Adjustment						135,567				135,567
3% Required Reserve		2,998,381		3,144,550		3,204,881		3,017,449		3,083,779
Designated for Textbooks		615,000		0		0		0		0
Designated for Maintenance		488,920		488,920		488,920		428,184		521,277
Other Misc Designations		0		0		3,088		0		0
Restricted Fund Balances		0		0		0		0		0
Unappropriated Fund Balance:		4,891,082		11,916,414		13,833,617		9,057,320		687,724

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes

2010-11 Adopted Budget A	Variance Adopted v. 1st Int B	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H	2012-13 Projected Budget I
A	B	C	D	E	F	G	H	I
	C-B		E-C		G-F		I-H	

MULTI-YEAR ASSUMPTIONS

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME
REVENUES EQUAL EXPENDITURES

REVENUES

Revenue Limit Sources								
COLA	0.00%		0.00%		1.67%		1.80%	
RL Deficit	17,9830%		17,9830%		19,6080%		19,6080%	
Projected CBEDS Enrollment	11,820		11,820		11,608		11,448	
Projected P2 ADA Net Charter Adjustment	11,499		11,499		11,205		10,959	
Change in ADA	+ 161.45 ADA				(294 ADA)		(246 ADA)	
Change in Revenue Limit	1,091,042		53,130		0		(1,309,595)	
Projected 2011-12 Change to Base RL					(1,231,010)		1,083,650	
Remove Placeholder Reduction	2,804,114				0		0	
Charter Block Grant	0		0		0		0	
Audit Adjustment	0		0		0		0	
Total Additional Revenue Limit Sources	3,895,156		53,130		(1,231,010)		(225,946)	
Federal Revenues								
SFSF Reauthorization	194		0					
Total Change in Federal Revenues	194		0		0		0	
Other State Revenues								
State Revenues Aligned to Actual	460,009							
CSR Flexibility Expires 2012-13							0	
Lottery	0		0		(52,512)		(29,208)	
Core Summer School	0		0					
Charter Categorical Block Grant	0		(307)					
SFSF Reauthorization	0		0		0			
<i>*Prior Year Mandated Cost Reimbursement</i>			439,392		(439,392)			
Total Change in Other State Revenues	460,009		439,085		(481,904)		(29,208)	
Other Local Revenues								
Parcel Tax Income			23,195		(23,195)		0	
Rents & Leases					0		0	
Interest			(17,966)		(50,000)		(50,000)	
Adjust Other Local Income	52,459				0	0	0	
Adjust Donations			165,747		0		0	
Total Change in Other Local Revenues	52,459		170,976		(73,195)		(50,000)	
TOTAL CHANGE TO REVENUES	4,407,624		663,191		(1,798,109)		(305,154)	

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes

	2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-B	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D D-C	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F F-E	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H H-G	2012-13 Projected Budget I
EXPENDITURES									
Certificated Salaries						(6.0 FTE)		(4.0 FTE)	
Adjust FTE to Enrollment	\$62,772/FTE					(376,632)		(251,088)	
Estimated Step/Column Increases		801,999		0		849,160		853,000	
Position Control Changes				(1,987)					
SFSF Reauthorization		0		(804,812)		804,812			
Bargaining Unit Salary		(424,376)						424,376	
Management Changes		(43,304)						43,304	
Federal Jobs Bill final 10%		(2,670,949)		(235,234)		2,906,183			
Move unused ARRA allocation from RE to UR				(296,373)		296,373			
Total Change in Certificated Salaries		(2,336,631)		(1,338,386)		4,479,886		1,320,880	
Classified Salaries									
Position Control Changes		79,753		(44,030)					
Estimated Selp Increases		0				275,000		275,000	
Bargaining Unit Changes		(92,500)						92,500	
Transfer to Federal Jobs Grant									
Total Change in Classified Salaries		(12,747)		(44,030)		275,000		367,500	
Employee Benefits									
Position Control Changes		(68,707)		111,175					
Position Control Changes		0							
Change In Health & Welfare est 8% Incr		0				911,080		664,889	
Certificated Bargaining Unit Changes		(55,850)						55,850	
Classified Bargaining Unit Changed		(343,500)						18,500	
Management Bargaining Unit Changes		(7,234)						7,234	
Eliminate Classified Golden Handshake thru 2012-13		0		0		(325,000)		0	
CUTA Red Plan One Time waiver of savings		0		0		0		0	
Total Change in Employee Benefits		(475,291)		111,175		586,080		746,473	
Books and Supplies									
Allocate Carryover		905,174							
Adjust Donations				157,090					
Total Change in Books and Supplies		905,174		157,090		0		0	
Services, Other Operating Expenses									
Allocate Carryover		126,245							
Misc Program Adjustments				2,221		(2,000)			
District Wide Copier Lease Adjustment				209,516					
Utilities Increase at 5%		0		0		50,000		50,000	
Property & Liability Estimated Increase		0		280		50,000		50,000	
Total Change in Services, Other Oper. Expenses		126,245		212,017		98,000		100,000	
Capitol Outlay									
Other Changes to Capitol Outlay		108,121				(113,237)			
Total Change in Capitol Outlay		108,121		0		(113,237)		0	
Other Outgo									
Adjust CLC Parcel Tax Transfer to Actual									
OPEB Transfer to F71		0		0					
Other Changes to Other Outgo		0		0					
Total Change in Other Outgo		0		0		0		0	
Direct Support/Indirect Costs									
Changes to Indirect Costs-GF		236,714		(26,979)					
Changes to Indirect Costs-Other Funds									
Total Change in Other Outgo		236,714		(26,979)		0		0	
TOTAL CHANGES IN EXPENDITURES		(1,685,126)		(902,134)		5,325,739		2,534,653	

OTHER FINANCING SOURCES/USES

Interfund Transfers

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes

	2010-11 Adopted Budget A	Variance Adopted v. 1st Int B c-a	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D e-c	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F g-e	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H i-g	2012-13 Projected Budget I
a) In		(11,460)		(87,115)				0	
b) Out		0		0		0		0	
Other Sources/Uses									
a) Sources	0		0	0		0		0	
b) Uses	0		0	0		0		0	
Contributions to Restricted Programs									
Regular Special Education Contribution		1,147,554				(186,755)		(197,326)	
Regular Special Education Contribution-error				(410,341)		410,341			
Adjust Regional Provider				109,035					
RDA Adj. to Actual-Offset by 8912				87,115					
CALPADS/CALTIDES						50,772			
Regular Transportation		(956)							
Special Education Transportation		(63,818)							
RRMA						(1,027,250)			
ARRA to Special Education									
GF Contribution to SFSF programs									
<i>Safe Schools</i>						(87,776)			
<i>Specialized Secondary Pgms</i>						(100,000)			
AFC						(500,000)			
<i>Cal Safe</i>						(100,000)			
MAA Transfers to Unrestricted				825,111		(825,111)		0	
IMFRP-One Time Contribution		(615,000)				0		0	
Total Change in Contributions		467,780		610,920		(2,385,778)		(197,326)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		456,320		523,805		(2,385,778)		(197,326)	

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes

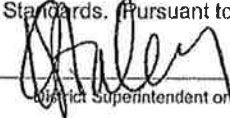
		2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-a	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D e-c	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F g-e	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-g	2012-13 Projected Budget I
REVENUES										
Revenue Limit Sources	8010-8099	298,347	0	298,347	0	298,347	0	298,347	0	298,347
Federal Sources	8100-8299	8,857,974	7,126,093	15,984,067	3,248,551	19,232,618	(10,374,644)	8,857,974	0	8,857,974
Other State Revenues	8300-8599	7,729,022	420,919	8,149,941	25,076	8,175,017	(445,995)	7,729,022	0	7,729,022
Other Local Revenues	8600-8799	3,670,572	88,673	3,759,245	117,400	3,876,645	(206,073)	3,670,572	0	3,670,572
TOTAL REVENUES		20,555,915	7,635,685	28,191,600	3,391,027	31,582,827	(11,026,712)	20,555,915	0	20,555,915
EXPENDITURES										
Certificated Salaries	1000-1999	13,037,583	1,395,710	14,433,293	2,340,284	16,773,577	(4,073,577)	12,700,000	(734,747)	11,965,253
Classified Salaries	2000-2899	9,199,702	(771,570)	8,428,132	13,211	8,441,343	458,657	8,900,000	75,000	8,975,000
Employee Benefits	3000-3999	7,727,027	360,289	8,087,316	(402,443)	7,684,874	40,127	7,728,000	(25,000)	7,700,000
Books and Supplies	4000-4999	2,876,396	5,732,246	8,608,642	871,951	9,480,593	(8,262,204)	1,218,389	697,893	1,916,282
Services, Other Operating Expenses	5000-5999	2,054,491	(246,972)	1,807,519	90,174	1,897,693	(43,265)	1,854,428	(336,789)	1,517,639
Capitol Outlay	6000-6999	0	6,047	6,047	0	6,047	(6,047)	0	0	0
Other Outgo	7100-7299 7400-7499	631,876	81,693	713,569	0	713,569	(81,693)	631,876	0	631,876
Direct Support/Indirect Costs	7300-7399	1,140,212	(236,714)	903,498	26,979	930,477	(230,477)	700,000	0	700,000
TOTAL EXPENDITURES		36,667,287	6,320,729	42,988,016	2,940,156	45,928,172	(12,198,479)	33,729,693	(323,643)	33,406,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
		(16,111,372)	1,314,956	(14,796,416)	450,871	(14,345,545)	1,171,767	(13,173,778)	323,643	(12,850,135)
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In	8910-8929	0	0	0	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0	0	0	0
Other Sources/Uses										
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	11,345,730	(467,780)	10,877,950	(610,920)	10,267,030	2,385,779	12,652,809	197,326	12,850,135
TOTAL OTHER FINANCING SOURCES/USES		11,345,730	(467,780)	10,877,950	(610,920)	10,267,030	2,385,779	12,652,809	197,326	12,850,135
NET INCREASE (DECREASE) IN FUND BALANCE		(4,765,642)	847,176	(3,918,466)	(160,049)	(4,078,515)	3,557,546	(520,969)	520,969	0
Beginning Fund Balance		6,718,269		4,599,484		4,599,484		520,969		(0)
Ending Fund Balance		1,952,627		681,018		520,969		(0)		(0)
Components of Fund Balance:										
Restricted Balances		1,952,627		681,018		520,969		(0)		(0)
Unappropriated Fund Balance		0		0		0		0		0

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes

		2010-11 Adopted Budget A	Variance Adopted v. 1st Int B C-a	2010-11 First Interim Budget C	Variance 1st Int v. 2nd Int D e-c	2010-11 Second Interim Budget E	Variance 2nd Int v. 11-12 F g-e	2011-12 Projected Budget G	Variance 12-13 v. 11-12 H I-g	2012-13 Projected Budget I
REVENUES										
Revenue Limit Sources	8010-8099	58,616,736	3,895,158	62,511,892	53,130	62,566,022	(1,231,010)	61,334,012	(225,946)	61,108,086
Federal Sources	8100-8200	8,913,667	7,126,287	16,039,954	3,248,551	19,288,505	(10,374,644)	8,913,661	0	8,913,661
Other State Revenues	8300-8599	16,829,274	880,928	17,710,202	464,161	18,174,363	(937,889)	17,238,484	(29,208)	17,207,259
Other Local Revenues	8600-8799	4,537,063	141,132	4,678,195	288,376	4,966,571	(279,288)	4,687,303	(50,000)	4,637,303
TOTAL REVENUES		88,896,740	12,043,503	100,940,243	4,054,218	104,934,461	(12,822,821)	92,171,640	(305,154)	91,866,486
EXPENDITURES										
Certificated Salaries	1000-1999	47,422,764	(940,921)	46,481,843	1,001,898	47,483,741	406,319	47,890,060	585,933	48,475,993
Classified Salaries	2000-2999	16,513,124	(784,317)	15,728,807	(30,819)	15,697,988	733,657	16,431,645	442,500	16,874,146
Employee Benefits	3000-3999	24,347,862	(115,002)	24,232,860	(291,268)	23,941,593	626,207	24,567,799	721,473	25,289,272
Books and Supplies	4000-4999	3,515,719	6,637,420	10,153,139	1,029,041	11,182,180	(8,262,204)	2,919,976	697,893	3,617,869
Services, Other Operating Expenses	5000-5999	6,642,829	(120,727)	6,522,102	302,191	6,824,293	54,736	6,879,028	(236,789)	6,642,239
Capitol Outlay	6000-6999	5,116	114,168	119,284	0	119,284	(119,284)	0	0	0
Other Outgo	7100-7299	1,411,873	81,683	1,493,556	0	1,493,556	(81,683)	1,411,873	0	1,411,873
Direct Support/Indirect Costs	7400-7499	1,411,873	81,683	1,493,556	0	1,493,556	(81,683)	1,411,873	0	1,411,873
	7300-7399	(110,126)	0	(110,126)	0	(110,126)	(230,477)	(340,603)	0	(340,603)
TOTAL EXPENDITURES		99,749,161	4,872,314	104,621,476	2,011,043	106,632,618	(8,872,740)	99,769,778	2,211,010	101,970,788
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
		(10,852,421)	7,171,189	(3,681,232)	2,043,175	(1,638,057)	(5,950,081)	(7,588,138)	(2,516,164)	(10,104,302)
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) In	8910-8929	2,199,560	(11,460)	2,188,100	(87,115)	2,100,985	0	2,100,985	0	2,100,985
b) Out	7610-7629	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)	0	(196,856)
Other Sources/Uses										
a) Sources	8930-8979	0	0	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,002,704	(11,460)	1,991,244	(87,115)	1,904,129	0	1,904,129	0	1,904,129
NET INCREASE (DECREASE) IN FUND BALANCE		(8,849,717)	7,159,729	(1,689,988)	1,956,060	266,072	(5,950,081)	(5,684,009)	(2,516,164)	(8,200,173)
Beginning Fund Balance		20,477,739		18,368,954		18,368,954		18,625,026		12,941,017
Ending Fund Balance		11,628,022		16,668,966		18,625,026		12,941,017		4,740,844
Components of Fund Balance:										
Reserved Components		682,012		682,012		438,064		438,064		438,064
<i>Audit Adjustment</i>						135,567				135,567
3% Required Reserve		2,998,381		3,138,644		3,204,881		3,017,449		3,083,779
Designated for Textbooks		615,000		0		0		0		0
Designated for Maintenance		488,920		488,920		488,920		428,184		521,277
Other Misc Designations						3,008				
Restricted Fund Balances		1,952,627		661,018		520,969		(0)		(0)
Unappropriated Fund Balance		4,891,082		11,678,371		13,833,617		9,057,320		697,724

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

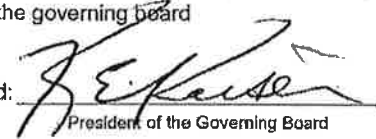
Signed:  Date: 3/23/11
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 23, 2011

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the Interim report:

Name: Maureen Fitzgerald Telephone: 530-891-3000
Title: Asst. Superintendent, Business Services E-mail: mfitzgerald@chicousd.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 first interim.	X	

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

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

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 first interim in OPEB liabilities?	X	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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	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	7,613.00	7,326.29	7,326.29	7,326.29	0.00	0%
2. Special Education	0.00	266.09	266.09	266.09	0.00	0%
HIGH SCHOOL						
3. General Education	3,725.00	3,715.64	3,715.64	3,715.64	0.00	0%
4. Special Education	0.00	171.43	171.43	171.43	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	11,338.00	11,499.45	11,499.45	11,499.45	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students* Its Enrolled, State Portioned*						
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						
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	11,338.00	11,499.45	11,499.45	11,499.45	0.00	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)	PERCENT 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 RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

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	6,390.62	6,390.62	6,390.62
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	6,365.62	6,365.62	6,365.62
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,365.62	6,365.62	6,365.62
b. Revenue Limit ADA	0033	11,338.00	11,338.00	11,499.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	72,173,399.56	72,173,399.56	73,201,128.91
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	416,856.00	416,856.00	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	591,075.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	243,885.00	243,885.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	72,834,140.56	72,834,140.56	73,792,203.91
ICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,465,434.06	59,465,434.06	60,536,910.32
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	425,763.00	425,763.00	453,203.00
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	323,504.00	323,504.00	326,246.00
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)	---	102,259.00	102,259.00	126,957.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	59,567,693.06	59,567,693.06	60,663,867.32

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	20,196,991.00	20,196,991.00	22,325,698.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	303,100.00	303,100.00	212,157.00
28. Less: Charter Schools In-lieu Taxes	0595	2,262,301.00	2,262,301.00	1,571,372.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	18,237,790.00	18,237,790.00	20,966,483.00
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	41,329,903.06	41,329,903.06	39,697,384.32
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
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(2,804,114.00)	(2,804,114.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,804,114.00)	(2,804,114.00)	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	38,525,789.06	38,525,789.06	39,697,384.32

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	239,001.00	239,001.00	239,001.00
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	211,508.00	211,508.00	211,508.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
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	62,266,675.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, JD 0024)		6,365.62	1.68%	6,472.62	1.79%	6,588.62
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		11,499.45	-1.89%	11,282.44	-2.18%	11,036.05
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		73,201,128.91	-0.24%	73,026,946.79	-0.43%	72,712,339.75
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		591,075.00	-4.26%	565,905.00	0.00%	565,905.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		73,792,203.91	-0.27%	73,592,851.79	-0.43%	73,278,244.75
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.01%	0.80392	0.00%	0.80392
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		60,536,910.32	-2.27%	59,162,765.41	-0.43%	58,909,846.52
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		1,574,909.00	-0.22%	1,571,372.00	1.65%	1,597,344.50
i. Revenue Limit Transfers (Objects 8091 and 8097)		(298,347.00)	0.00%	(298,347.00)	0.00%	(298,347.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		453,203.00	-789.17%	(3,123,330.00)	-0.03%	(3,122,330.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		62,266,675.32	-7.96%	57,312,460.41	-0.39%	57,086,514.02
2. Federal Revenues	8100-8299	55,887.00	0.00%	55,887.00	0.00%	55,887.00
3. Other State Revenues	8300-8599	9,999,346.00	-4.92%	9,507,442.00	-0.31%	9,478,234.00
4. Other Local Revenues	8600-8799	1,089,926.00	-6.72%	1,016,731.00	-4.92%	966,731.00
5. Other Financing Sources	8900-8999	(8,166,045.00)	29.22%	(10,551,824.00)	1.87%	(10,749,150.00)
6. Total (Sum lines A1k thru A5)		65,245,789.32	-12.12%	57,340,696.41	-0.88%	56,838,216.02
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				30,710,164.00		35,190,060.00
b. Step & Column Adjustment				849,160.00		853,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,630,736.00		467,680.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,710,164.00	14.59%	35,190,060.00	3.75%	36,510,740.00
2. Classified Salaries						
a. Base Salaries				7,256,645.00		7,531,645.00
b. Step & Column Adjustment				275,000.00		275,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						92,500.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,256,645.00	3.79%	7,531,645.00	4.88%	7,899,145.00
3. Employee Benefits	3000-3999	16,256,719.00	3.61%	16,842,799.00	4.43%	17,589,272.00
4. Books and Supplies	4000-4999	1,701,587.00	0.00%	1,701,587.00	0.00%	1,701,587.00
5. Services and Other Operating Expenditures	5000-5999	4,926,600.00	1.99%	5,024,600.00	1.99%	5,124,600.00
6. Capital Outlay	6000-6999	113,237.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	779,997.00	0.00%	779,997.00	0.00%	779,997.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,040,603.00)	0.00%	(1,040,603.00)	0.00%	(1,040,603.00)
9. Other Financing Uses	7600-7699	196,856.00	0.00%	196,856.00	0.00%	196,856.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		60,901,202.00	8.74%	66,226,941.00	3.83%	68,761,594.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,344,587.32		(8,886,244.59)		(11,923,377.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,759,469.69		18,104,057.01		9,217,812.42
2. Ending Fund Balance (Sum lines C and D1)		18,104,057.01		9,217,812.42		(2,705,565.56)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	197,364.00				
b. Designated for Economic Uncertainties	9770	3,204,881.00				
c. Fund Balance Designations	9775, 9780	868,195.11				
d. Undesignated/Unappropriated Balance	9790	13,833,616.58		9,217,812.42		(2,705,565.56)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		18,104,056.69		9,217,812.42		(2,705,565.56)

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	3,204,881.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	13,833,616.58		9,217,812.42		(2,705,565.56)
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					
3. Total Available Reserves (Sum lines E1 thru E2b)						
		17,038,497.58		9,217,812.42		(2,705,565.56)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The 2011-12 projection have been increased due to the one time Federal Jobs bill dollars from 2010-11. 2012-13 has been increase due to the end of both CUTA and CSEA negotiated furlough days.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	11,499.45	11,499.45	0.0%	Met
1st Subsequent Year (2011-12)	11,206.00	11,282.44	0.7%	Met
2nd Subsequent Year (2012-13)	10,959.00	11,036.05	0.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	11,920	11,920	0.0%	Met
1st Subsequent Year (2011-12)	11,608	11,796	1.6%	Met
2nd Subsequent Year (2012-13)	11,449	11,557	0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	12,251	12,918	94.8%
Second Prior Year (2008-09)	12,128	12,824	94.6%
First Prior Year (2009-10)	11,655	12,239	95.2%
		Historical Average Ratio:	94.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.4%

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)	11,499	11,920	96.5%	Not Met
1st Subsequent Year (2011-12)	11,282	11,798	95.6%	Not Met
2nd Subsequent Year (2012-13)	11,036	11,557	95.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Since declining enrollment the P2ADA for RL purposes is based on prior year while enrollment is current year.

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2010-11)	62,235,239.00		
1st Subsequent Year (2011-12)	60,681,101.00	61,004,229.00	0.6%	Met
2nd Subsequent Year (2012-13)	60,478,591.00	60,778,283.00	0.6%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	64,507,868.74	69,420,382.03	92.9%
Second Prior Year (2008-09)	63,747,868.15	68,159,261.53	93.5%
First Prior Year (2009-10)	59,237,361.09	64,639,703.76	91.6%
	Historical Average Ratio:		92.7%

	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):	89.7% to 95.7%	89.7% to 95.7%	89.7% to 95.7%

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)	54,223,528.00	60,704,346.00	89.3%	Not Met
1st Subsequent Year (2011-12)	59,584,504.00	66,030,085.00	90.2%	Met
2nd Subsequent Year (2012-13)	61,999,157.00	68,564,738.00	90.4%	Met

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

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

- 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)

One time Federal Jobs and ARRA fund have reduced salaries in the 10-11 year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYP1)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP1, Line A2)				
Current Year (2010-11)	16,039,954.00	19,288,505.00	20.3%	Yes
1st Subsequent Year (2011-12)	8,913,861.00	8,913,861.00	0.0%	No
2nd Subsequent Year (2012-13)	8,913,861.00	8,913,861.00	0.0%	No

Explanation:
(required if Yes)

Reauthorization of ARRA-SFAF, final 10% of Federal Jobs bill and aligning other federal programs to actual award

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP1, Line A3)				
Current Year (2010-11)	17,710,202.00	18,174,383.00	2.6%	No
1st Subsequent Year (2011-12)	17,289,283.00	17,236,464.00	-0.3%	No
2nd Subsequent Year (2012-13)	15,361,483.00	17,207,256.00	12.0%	Yes

Explanation:
(required if Yes)

Since the 1st interim, the Governor has proposed continued flexibility for K-3 CSR for the 12-13 year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP1, Line A4)				
Current Year (2010-11)	4,678,195.00	4,966,571.00	6.2%	Yes
1st Subsequent Year (2011-12)	4,639,522.00	4,687,303.00	3.3%	No
2nd Subsequent Year (2012-13)	4,489,522.00	4,637,303.00	3.3%	No

Explanation:
(required if Yes)

Local donations have been reallocation to actual w/carryover.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP1, Line B4)				
Current Year (2010-11)	10,153,139.00	11,162,180.00	10.1%	Yes
1st Subsequent Year (2011-12)	3,744,497.00	2,919,976.00	-22.0%	Yes
2nd Subsequent Year (2012-13)	3,744,497.00	3,617,889.00	-3.4%	No

Explanation:
(required if Yes)

Restricted program have been adjusted to meet actual awards for 10-11. 12-13 has been adjusted for reductions to one time allocations being spent in 10-11.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP1, Line B5)				
Current Year (2010-11)	6,522,101.50	6,824,292.50	4.6%	No
1st Subsequent Year (2011-12)	6,729,074.00	6,879,028.00	2.2%	No
2nd Subsequent Year (2012-13)	6,779,074.00	6,642,239.00	-2.0%	No

Explanation:
(required if Yes)

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

A ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	38,428,351.00	42,429,439.00	10.4%	Not Met
1st Subsequent Year (2011-12)	30,742,666.00	30,837,628.00	0.3%	Met
2nd Subsequent Year (2012-13)	28,764,866.00	30,758,420.00	6.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	16,675,240.50	18,006,472.50	8.0%	Not Met
1st Subsequent Year (2011-12)	10,473,571.00	9,799,004.00	-6.4%	Not Met
2nd Subsequent Year (2012-13)	10,523,571.00	10,260,108.00	-2.5%	Met

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

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

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

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

Reauthorization of ARRA-SFAF, final 10% of Federal Jobs bill and aligning other federal programs to actual award

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

Since the 1st interim, the Governor has proposed continued flexibility for K-3 CSR for the 12-13 year.

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

Local donations have been reallocation to actual w/carryover.

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

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

Restricted program have been adjusted to meet actual awards for 10-11. 12-13 has been adjusted for reductions to one time allocations being spent in 10-11.

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,171,000.00	2,083,885.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		2,171,000.00	

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

<input checked="" 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)	16.0%	9.2%	-2.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	5.3%	3.1%	-0.9%

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 031, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	4,344,587.00	60,901,202.00	N/A	Met
1st Subsequent Year (2011-12)	(8,886,244.59)	66,226,941.00	13.4%	Not Met
2nd Subsequent Year (2012-13)	(11,923,377.98)	68,761,594.00	17.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is deficit spending but due to one time dollars in/out through the 12-13, along with negotiated concessions expiring in 12-13, the district will continue to evaluate the true deficit and work with collective bargaining groups, the board, and administration to address this.

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)	18,625,024.83		Met
1st Subsequent Year (2011-12)	9,217,812.42		Met
2nd Subsequent Year (2012-13)	(2,705,565.56)		Not 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 NOT MET** - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Without the passage of the current tax law and in the event the state does not address the 11-12 budget, the district will need to make budget adjustments to mitigate the negative FB in 2012-13

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)	13,577,637.00		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)	11,499	11,282	11,036
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.

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

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

If you are the SELPA AU and are excluding special education pass-through funds:

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	106,829,374.00	99,956,633.14	102,167,644.00
2. Less: Special Education Pass-through (Line A2b, If Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	106,829,374.00	99,956,633.14	102,167,644.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,204,881.22	2,998,698.99	3,065,029.32
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,204,881.22	2,998,698.99	3,065,029.32

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)	3,204,881.00		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	13,833,616.58	9,217,812.42	(2,705,565.56)
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)	(41.90)	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)	17,038,455.68	9,217,812.42	(2,705,565.56)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	15.95%	9.22%	-2.65%
District's Reserve Standard (Section 10B, Line 7):	3,204,881.22	2,998,698.99	3,065,029.32
Status:	Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The district cannot meet reserve levels in the 2012-13 year if the State does not address the 11-12 budget. Adjustment will be made in the event necessary.

PLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42803)

No

If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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:

2011-12 and 2012-13 projections are based on the Governor's January proposal with includes the extension of current tax law, provided that both the Legislature and voters approve.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(10,877,950.00)	(11,092,141.00)	2.0%	214,191.00	Met
1st Subsequent Year (2011-12)	(12,852,872.00)	(13,477,920.00)	4.9%	625,048.00	Met
2nd Subsequent Year (2012-13)	(13,836,987.00)	(13,675,246.00)	-1.2%	(161,741.00)	Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	2,188,100.00	2,188,100.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	2,188,100.00	2,188,100.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	2,188,100.00	2,188,100.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	196,856.00	196,856.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	196,856.00	196,856.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	196,856.00	196,856.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	General Fund	General Fund	505,663
Certificates of Participation	7	General Funds/Redevelopment Funds	General Fund	1,862,997
General Obligation Bonds	18	Fund 51	Fund 51	55,350,000
Supp Early Retirement Program	6	General Fund	General Fund	2,274,119
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010

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	63,172	47,666	47,666	47,666
Certificates of Participation	293,335	297,033	294,995	294,995
General Obligation Bonds	4,116,016	4,112,745	4,111,525	4,111,525
Supp Early Retirement Program	414,018	709,096	384,096	325,000
State School Building Loans	140,152	140,152	140,152	140,152
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	5,027,593	5,306,692	4,978,434	4,919,338
Has total annual payment increased over prior year (2009-10)?	Yes	No	No	No

7. 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)

Increase is for CSEA Golden Handshake for 2010-11 only. Golden Handshake is suspended for 11-12 and 12-13.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	21,053,366.00	21,053,366.00
b. OPEB unfunded actuarial accrued liability (UAAL)	21,053,366.00	21,053,366.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2009	Jul 01, 2009

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)		
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	2,895,360.00	2,895,360.00
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		
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)		
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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Certificated (Non-management) Step and Column Adjustments

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

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

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

Are savings from attrition included in the budget and MYPs?

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

- 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)

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

- Are any new costs negotiated since first interim for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

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

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)

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)

Classified (Non-management) - Other

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

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

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

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

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

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

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

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)
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			

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)

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

Option	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)
REVENUES								
1) Revenue Limit Sources		8010-8099	58,318,389.00	62,213,545.00	40,130,947.36	62,266,675.00	53,130.00	0.1%
2) Federal Revenue		8100-8299	55,693.00	55,887.00	3,671.55	55,887.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,100,252.00	9,560,261.00	5,072,042.64	9,999,346.00	439,085.00	4.6%
4) Other Local Revenue		8600-8799	866,491.00	918,950.00	462,000.78	1,089,926.00	170,976.00	18.6%
5) TOTAL, REVENUES			68,340,825.00	72,748,643.00	45,668,562.23	73,411,834.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,385,181.00	32,048,550.00	16,157,252.19	30,710,164.00	1,338,386.00	4.2%
2) Classified Salaries		2000-2999	7,313,422.00	7,300,675.00	4,541,655.29	7,256,645.00	44,030.00	0.6%
3) Employee Benefits		3000-3999	16,620,835.00	16,145,544.00	9,699,801.96	16,256,719.00	(111,175.00)	-0.7%
4) Books and Supplies		4000-4999	639,323.00	1,544,497.00	538,151.83	1,701,587.00	(157,090.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	4,588,338.00	4,714,583.00	2,754,428.13	4,926,800.00	(212,017.00)	-4.5%
6) Capital Outlay		6000-6999	5,116.00	113,237.00	59,158.19	113,237.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	779,997.00	779,997.00	516,373.71	779,997.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,250,338.00)	(1,013,624.00)	(7,195.42)	(1,040,603.00)	26,979.00	-2.7%
9) TOTAL, EXPENDITURES			63,081,874.00	61,633,459.00	34,259,625.88	60,704,346.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,258,951.00	11,115,184.00	11,408,936.35	12,707,488.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	2,199,560.00	2,188,100.00	262.03	2,100,985.00	(87,115.00)	-4.0%
Transfers Out		7600-7629	196,856.00	196,856.00	33,489.96	196,856.00	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	(11,345,730.00)	(10,877,950.00)	(234,965.11)	(10,267,030.00)	610,920.00	-5.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,343,026.00)	(8,886,708.00)	(268,193.04)	(8,362,901.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,084,075.00)	2,228,478.00	11,140,743.31	4,344,587.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,759,469.69	13,759,469.69		13,759,469.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,759,469.69	13,759,469.69		13,759,469.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,759,469.69	13,759,469.69		13,759,469.69		
2) Ending Balance, June 30 (E + F1e)			9,675,394.69	15,987,947.69		18,104,056.69		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	172,364.00	172,364.00		172,364.00		
Prepaid Expenditures		9713	39,211.20	39,211.20		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	2,998,381.00	3,144,550.00		3,204,881.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	446,437.00	240,700.11		240,700.11		
Other Designations		9780	1,103,920.00	2,231,750.00		627,495.00		
Textbooks	0000	9780	615,000.00					
2010-11 Potential Maintenance Needs	0000	9780	488,920.00					
Carryover 09-10	0000	9780		2,231,750.00				
2010-11 Potential Maintenance Needs	0000	9780				488,920.00		
2009-10 Audit Adjustment	0000	9780				135,567.00		
10-11 Planned Expenditure	1100	9780				3,008.00		
c) Undesignated Amount						13,833,616.59		
d) Unappropriated Amount			4,891,081.49	10,134,372.38				

Option	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	38,525,789.00	39,697,384.00	25,463,985.00	39,697,384.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,127,143.00	1,266,736.00	681,526.00	1,319,866.00	53,130.00	4.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	168,492.00	168,926.00	96,371.99	168,926.00	0.00	0.0%
Timber Yield Tax		8022	7,286.00	1,553.00	1,859.53	1,553.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,012.00	14,324.00	17,270.90	14,324.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	31,256,159.00	22,812,787.00	17,481,825.34	22,812,787.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,389,159.00	1,530,088.00	1,439,536.44	1,530,088.00	0.00	0.0%
Prior Years' Taxes		8043	48,431.00	54,292.00	42,802.75	54,292.00	0.00	0.0%
Supplemental Taxes		8044	312,833.00	132,898.00	8,530.06	132,898.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(12,998,381.00)	(11,452,257.00)	(4,746,706.39)	(11,452,257.00)	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	9,063,087.00	0.00	9,063,087.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	303,100.00	212,157.00	212,157.00	212,157.00	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%
: Non-Revenue Limit 30% Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,153,023.00	63,501,975.00	40,699,158.62	63,555,105.00	53,130.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(298,347.00)	(298,347.00)	0.00	(298,347.00)	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	323,504.00	326,246.00	194,457.54	326,246.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,859,791.00)	(1,316,329.00)	(762,668.80)	(1,316,329.00)	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			58,318,389.00	62,213,545.00	40,130,947.36	62,266,675.00	53,130.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,693.00	55,887.00	0.00	55,887.00	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%
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/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	3,571.55	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,693.00	55,887.00	3,571.55	55,887.00	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	1,927,800.00	1,927,800.00	481,950.00	1,927,800.00	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	39,060.00	478,452.00	478,452.00	439,392.00	1124.9%
Lottery - Unrestricted and Instructional Materials		8560	1,350,981.00	1,360,294.00	304,656.54	1,360,294.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,821,471.00	6,233,107.00	3,806,984.00	6,232,800.00	(307.00)	0.0%
TOTAL, OTHER STATE REVENUE			9,100,252.00	9,560,251.00	5,072,042.54	9,999,346.00	439,085.00	4.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Option	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	100,000.00	100,000.00	44,778.61	100,000.00	0.00	0.0%
Interest		8660	165,042.00	125,042.00	87,379.68	107,076.00	(17,966.00)	-14.4%
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	2,413.00	2,413.00	0.00	2,413.00	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	98,123.00	98,123.00	49,753.30	98,123.00	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%
Loss-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
Other Local Revenue		8699	500,913.00	593,372.00	280,089.19	782,314.00	188,942.00	31.8%
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			866,491.00	918,950.00	482,000.78	1,089,926.00	170,976.00	18.6%
TOTAL, REVENUES			68,340,825.00	72,748,643.00	45,668,562.23	73,411,834.00	663,191.00	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,028,917.00	26,763,158.00	13,000,546.30	25,360,139.00	1,403,019.00	5.2%
Certificated Pupil Support Salaries		1200	2,221,129.00	2,159,004.00	1,304,127.47	2,217,916.00	(58,912.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,057,788.00	3,049,041.00	1,793,175.92	3,042,923.00	6,118.00	0.2%
Other Certificated Salaries		1900	77,347.00	77,347.00	59,402.60	89,186.00	(11,839.00)	-15.3%
TOTAL, CERTIFICATED SALARIES			34,385,181.00	32,048,550.00	16,157,252.19	30,710,164.00	1,338,386.00	4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,646.00	66,801.00	33,207.79	67,862.00	(1,061.00)	-1.6%
Classified Support Salaries		2200	2,583,968.00	2,592,193.00	1,877,165.87	2,530,369.00	61,824.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	530,856.00	604,272.00	398,396.43	604,205.00	67.00	0.0%
Clerical, Technical and Office Salaries		2400	3,257,510.00	3,236,193.00	1,783,276.34	3,234,744.00	1,449.00	0.0%
Other Classified Salaries		2900	874,442.00	801,216.00	449,808.86	819,465.00	(16,249.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			7,313,422.00	7,300,675.00	4,541,655.29	7,256,645.00	44,030.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,850,963.00	2,690,121.00	1,768,664.00	2,813,210.00	(123,089.00)	-4.6%
PERS		3201-3202	740,332.00	738,532.00	458,624.17	735,333.00	3,199.00	0.4%
OASDI/Medicare/Alternative		3301-3302	1,081,328.00	1,073,139.00	640,809.11	1,070,219.00	2,920.00	0.3%
Health and Welfare Benefits		3401-3402	8,438,357.00	8,147,665.00	4,110,342.93	8,145,388.00	2,279.00	0.0%
Unemployment Insurance		3501-3502	305,576.00	304,099.00	186,325.34	303,783.00	316.00	0.1%
Workers' Compensation		3601-3602	1,189,977.00	1,155,651.00	709,879.76	1,154,414.00	1,237.00	0.1%
OPEB, Allocated		3701-3702	1,842,601.00	1,845,869.00	1,725,885.83	1,845,669.00	0.00	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	
PERS Reduction		3801-3802	191,701.00	190,666.00	99,270.83	188,705.00	1,963.00	1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,620,835.00	16,145,544.00	9,689,801.96	16,256,719.00	(111,175.00)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,748.00	16,748.00	8,254.50	16,748.00	0.00	0.0%
Books and Other Reference Materials		4200	13,283.00	8,483.00	14,099.37	8,164.00	319.00	3.8%
Materials and Supplies		4300	555,090.00	1,376,901.00	454,971.90	1,537,758.00	(160,857.00)	-11.7%
Noncapitalized Equipment		4400	54,202.00	142,365.00	60,826.06	138,917.00	3,448.00	2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			639,323.00	1,544,497.00	538,151.83	1,701,587.00	(157,090.00)	-10.2%
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	79,246.00	83,342.00	36,462.43	62,728.00	614.00	1.0%
Dues and Memberships		5300	34,754.00	34,897.00	22,029.85	34,508.00	389.00	1.1%
Insurance		5400-5450	694,986.00	701,047.00	683,186.02	700,759.00	288.00	0.0%
Operations and Housekeeping Services		5500	2,019,851.00	2,019,851.00	1,138,359.28	2,019,851.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,834.00	207,145.00	152,350.40	416,092.00	(208,947.00)	-100.9%
Transfers of Direct Costs		5710	181,500.00	181,500.00	65,538.33	181,500.00	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	1,052,082.00	1,188,689.00	617,563.34	1,192,813.00	(4,124.00)	-0.3%
Communications		5900	318,085.00	318,112.00	38,938.48	318,349.00	(237.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,588,338.00	4,714,583.00	2,784,428.13	4,926,600.00	(212,017.00)	-4.5%

Option	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	1,951.00	1,951.00	30,304.59	1,951.00	0.00	0.0%
Equipment Replacement		6500	3,165.00	111,286.00	28,853.60	111,286.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,116.00	113,237.00	59,158.19	113,237.00	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	21,235.00	21,235.00	(5,314.00)	21,235.00	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								
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								
Districts or Charter Schools	6500	7221						
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		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	103,120.00	103,120.00	89,748.89	103,120.00	0.00	0.0%
Other Debt Service - Principal		7439	655,642.00	655,642.00	431,938.82	655,642.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			779,997.00	779,997.00	516,373.71	779,997.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,140,212.00)	(903,498.00)	(7,195.42)	(930,477.00)	26,979.00	-3.0%
Transfers of Indirect Costs - Interfund		7350	(110,128.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,250,338.00)	(1,013,624.00)	(7,195.42)	(1,040,603.00)	26,979.00	-2.7%
TOTAL, EXPENDITURES			63,081,874.00	61,633,459.00	34,259,625.88	60,704,346.00	929,113.00	1.5%

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/F) (
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,171,000.00	2,171,000.00	262.03	2,083,885.00	(87,115.00)	-4.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,560.00	17,100.00	0.00	17,100.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,199,560.00	2,188,100.00	262.03	2,100,985.00	(87,115.00)	-4.0%
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	196,856.00	196,856.00	33,489.96	196,856.00	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			196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8831	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	(11,345,730.00)	(10,877,950.00)	(234,965.11)	(11,092,141.00)	(214,191.00)	2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	825,111.00	825,111.00	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,345,730.00)	(10,877,950.00)	(234,965.11)	(10,267,030.00)	610,920.00	-5.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,343,026.00)	(8,886,705.00)	(268,193.04)	(8,362,901.00)	523,805.00	-5.9%

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

Option	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	298,347.00	298,347.00	0.00	298,347.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,857,974.00	15,984,067.00	9,272,467.80	19,232,618.00	3,248,551.00	20.3%
3) Other State Revenue		8300-8599	7,729,022.00	8,149,941.00	3,784,616.94	8,175,017.00	25,076.00	0.3%
4) Other Local Revenue		8600-8799	3,670,572.00	3,759,245.00	2,156,036.58	3,876,645.00	117,400.00	3.1%
5) TOTAL, REVENUES			20,555,915.00	28,191,600.00	15,213,111.32	31,582,627.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,037,583.00	14,433,293.00	12,225,583.53	16,773,577.00	(2,340,284.00)	-16.2%
2) Classified Salaries		2000-2999	9,199,702.00	8,428,132.00	4,634,940.36	8,441,343.00	(13,211.00)	-0.2%
3) Employee Benefits		3000-3999	7,727,027.00	8,087,315.50	3,896,956.59	7,684,873.50	402,442.00	5.0%
4) Books and Supplies		4000-4999	2,876,396.00	8,608,642.00	1,701,724.22	9,480,593.00	(871,981.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	2,054,491.00	1,807,518.50	888,376.44	1,897,692.50	(90,174.00)	-5.0%
6) Capital Outlay		6000-6999	0.00	6,047.00	57,754.86	6,047.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	631,876.00	713,569.00	320,774.25	713,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,140,212.00	903,498.00	7,195.42	930,477.00	(26,979.00)	-3.0%
9) TOTAL, EXPENDITURES			36,667,287.00	42,988,015.00	23,733,305.67	45,928,172.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,111,372.00)	(14,796,415.00)	(8,520,194.35)	(14,345,545.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
) 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	11,345,730.00	10,877,950.00	234,965.11	10,267,030.00	(610,920.00)	-5.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,345,730.00	10,877,950.00	234,965.11	10,267,030.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,765,642.00)	(3,918,465.00)	(8,285,229.24)	(4,078,515.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,599,483.14	4,599,483.14		4,599,483.14	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)			4,599,483.14	4,599,483.14		4,599,483.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,599,483.14	4,599,483.14		4,599,483.14		
2) Ending Balance, June 30 (E + F1e)			(166,158.86)	681,018.14		520,968.14		
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	1,952,661.38	681,051.02		521,003.68		
ARRA SFSF Carryover	3200	9780	111,326.44					
Medi-Cal Billing Carryover	5640	9780	240,293.65					
Teacher Recruitment & Retention Carr.	6275	9780	2,863.74					
ELAP Program Carryover	6286	9780	48,967.88					
Special Education Site Carryover	6500	9780	42,852.00					
SBCP Carryover	7250	9780	705,441.98					
QEIA Funding Restricted for Chapman	7400	9780	150,358.11					
RRMA Carryover	8150	9780	110,233.77					
Local Funds Including MAA Set Aside	9010	9780	540,325.81					
ARRA SFSF Carryover	3200	9780		496,370.44				
RRMA Carryover	8150	9780		136,957.77				
Local Programs including MAA Carryover	9010	9780		47,722.81				
RRMA Carryover	8150	9780				57,393.77		
Local Programs Including MAA Set Ast	9010	9780				463,609.81		
c) Undesignated Amount							(35.44)	
d) Unappropriated Amount			(2,118,820.24)	(32.88)				

Option	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		
Non-Revenue Limit 30% 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	298,347.00	298,347.00	0.00	298,347.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			298,347.00	298,347.00	0.00	298,347.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,282,321.00	2,282,321.00	697,381.00	2,282,321.00	0.00	0.0%
Special Education Discretionary Grants		8182	383,257.00	385,940.00	40,229.08	385,940.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 Second Interim
General Fund
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 (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,089,200.00	12,470,059.00	7,092,262.55	14,477,612.00	2,007,553.00	16.1%
Vocational and Applied Technology Education	3500-3699	8290	103,196.00	104,680.00	47,157.00	104,660.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	36,566.00	39,597.00	38,868.00	0.00	0.0%
JTPA / WIA	5800-5825	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	702,519.00	1,355,811.17	1,943,517.00	1,240,998.00	176.6%
TOTAL, FEDERAL REVENUE			8,857,974.00	15,984,067.00	9,272,457.80	19,232,618.00	3,248,551.00	20.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	24,685.00	24,685.00	15,867.00	24,685.00	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	3,480,434.00	3,547,021.00	1,658,180.00	3,547,021.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	473,316.00	475,303.00	217,718.00	475,303.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,400,000.00	1,400,000.00	593,259.00	1,483,148.00	83,148.00	5.9%
Spec. Ed. Transportation	7240	8311	137,815.00	138,193.00	64,492.00	138,193.00	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 Material		8560	176,480.00	229,731.00	17,102.83	229,731.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	198,647.00	12,682.00	198,647.00	0.00	0.0%
Healthy Start	6240	8590	0.00	181,192.00	181,192.00	181,192.00	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	200,000.00	216,469.00	162,352.00	216,469.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,836,482.00	1,738,700.00	861,772.11	1,680,628.00	(58,072.00)	-3.3%
TOTAL, OTHER STATE REVENUE			7,729,022.00	8,149,941.00	3,784,616.94	8,175,017.00	(25,076.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	50,000.00	50,000.00	19,223.70	50,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	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	48,421.00	144,278.00	12,719.75	144,278.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8699	183,000.00	201,268.00	60,179.12	209,633.00	8,365.00	4.2%
Tuition		8710	0.00	0.00	13,487.01	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,389,151.00	3,363,699.00	2,050,427.00	3,472,734.00	109,035.00	3.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RCC/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			3,670,572.00	3,759,245.00	2,156,036.58	3,876,845.00	117,400.00	3.1%
TOTAL, REVENUES			20,555,915.00	28,191,600.00	15,213,111.32	31,582,627.00	3,391,027.00	12.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E / (
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,200,535.00	13,402,969.00	11,489,368.22	15,729,914.00	(2,326,945.00)	-17.4%
Certificated Pupil Support Salaries		1200	135,295.00	377,701.00	405,589.86	363,809.00	(5,908.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	473,247.00	486,250.00	322,673.47	493,881.00	(7,431.00)	-1.5%
Other Certificated Salaries		1900	220,508.00	166,373.00	7,981.98	166,373.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,037,583.00	14,433,293.00	12,225,583.53	16,773,577.00	(2,340,284.00)	-16.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,369,883.00	5,777,116.00	2,792,723.36	5,845,688.00	(68,572.00)	-1.2%
Classified Support Salaries		2200	1,615,711.00	1,634,776.00	923,137.58	1,613,886.00	20,890.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	283,506.00	252,318.00	188,276.74	250,581.00	1,737.00	0.7%
Clerical, Technical and Office Salaries		2400	628,540.00	455,492.00	298,188.64	456,393.00	(901.00)	-0.2%
Other Classified Salaries		2900	302,082.00	308,430.00	432,616.04	274,795.00	33,635.00	10.9%
TOTAL, CLASSIFIED SALARIES			9,199,702.00	8,428,132.00	4,634,940.36	8,441,343.00	(13,211.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	879,050.00	1,040,219.00	572,926.90	903,566.00	136,653.00	13.1%
PERS		3201-3202	815,081.00	828,474.50	463,185.42	828,690.50	(216.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	769,718.00	796,273.50	437,430.83	772,908.50	23,365.00	2.9%
Health and Welfare Benefits		3401-3402	3,536,936.00	3,622,843.00	1,915,334.34	3,439,464.00	183,379.00	5.1%
Unemployment Insurance		3501-3502	130,347.00	143,241.00	84,342.42	129,857.00	13,384.00	9.3%
Workers' Compensation		3601-3602	523,223.00	584,163.50	321,469.14	536,319.50	47,844.00	8.2%
OPEB, Allocated		3701-3702	946,481.00	942,115.00	12,840.00	942,115.00	0.00	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	
PERS Reduction		3801-3802	126,211.00	129,986.00	89,371.55	131,953.00	(1,967.00)	-1.5%
Other Employee Benefits		3901-3902	0.00	0.00	55.99	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,727,027.00	8,087,315.50	3,896,956.59	7,684,873.50	402,442.00	5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	320,000.00	627,500.00	639,599.17	627,500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	80,246.00	30,057.03	80,246.00	0.00	0.0%
Materials and Supplies		4300	2,418,082.00	7,627,162.00	893,499.19	8,392,913.00	(765,751.00)	-10.0%
Noncapitalized Equipment		4400	138,304.00	273,734.00	148,568.83	379,934.00	(106,200.00)	-38.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,876,386.00	8,608,642.00	1,701,724.22	9,480,593.00	(871,951.00)	-10.1%
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	209,443.00	269,295.50	114,468.61	263,701.50	5,594.00	2.1%
Dues and Memberships		5300	300.00	300.00	3,144.00	300.00	0.00	0.0%
Insurance		5400-5450	13,537.00	13,537.00	13,537.00	13,537.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	697.29	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,185.00	87,185.00	89,238.31	87,185.00	0.00	0.0%
Transfers of Direct Costs		5710	(181,500.00)	(181,500.00)	(72,378.33)	(181,500.00)	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	1,884,266.00	1,576,117.00	722,542.21	1,671,885.00	(95,768.00)	-6.1%
Communications		5900	41,260.00	42,584.00	17,127.35	42,584.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,054,491.00	1,807,518.50	888,376.44	1,897,692.50	(80,174.00)	

Location	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	6,047.00	16,050.08	6,047.00	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	11,709.78	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	29,995.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,047.00	57,754.86	6,047.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,000.00	11,000.00	8,266.88	11,000.00	0.00	0.0%
Payments to County Offices		7142	323,873.00	359,566.00	0.00	359,566.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	62,003.00	62,003.00	62,739.42	62,003.00	0.00	0.0%
Other Debt Service - Principal		7439	235,000.00	281,000.00	249,767.95	281,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			631,876.00	713,569.00	320,774.25	713,569.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,140,212.00	903,498.00	7,195.42	930,477.00	(26,979.00)	-3.0%
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			1,140,212.00	903,498.00	7,195.42	930,477.00	(26,979.00)	-3.0%
TOTAL, EXPENDITURES			36,667,287.00	42,988,015.00	23,733,305.67	45,928,172.00	(2,940,157.00)	-6.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/A)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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 Proceeds		8931	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								
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	11,345,730.00	10,877,950.00	234,965.11	11,092,141.00	214,191.00	2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(825,111.00)	(825,111.00)	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,345,730.00	10,877,950.00	234,965.11	10,267,030.00	(610,920.00)	-5.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,345,730.00	10,877,950.00	234,965.11	10,267,030.00	610,920.00	-5.6%

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

Section	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	58,616,736.00	62,511,892.00	40,130,947.36	62,565,022.00	53,130.00	0.1%
2) Federal Revenue		8100-8299	8,913,667.00	16,039,954.00	9,276,029.35	19,288,505.00	3,248,551.00	20.3%
3) Other State Revenue		8300-8599	16,829,274.00	17,710,202.00	8,858,659.48	16,174,363.00	464,161.00	2.6%
4) Other Local Revenue		8600-8799	4,537,063.00	4,678,195.00	2,618,037.36	4,966,571.00	288,376.00	6.2%
5) TOTAL, REVENUES			88,896,740.00	100,940,243.00	60,881,673.55	104,994,461.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,422,764.00	46,481,843.00	28,382,835.72	47,483,741.00	(1,001,898.00)	-2.2%
2) Classified Salaries		2000-2999	16,513,124.00	15,728,807.00	9,176,595.65	15,697,988.00	30,819.00	0.2%
3) Employee Benefits		3000-3999	24,347,862.00	24,232,859.50	13,596,758.55	23,941,592.50	291,267.00	1.2%
4) Books and Supplies		4000-4999	3,515,719.00	10,153,139.00	2,239,876.05	11,182,180.00	(1,029,041.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	6,842,829.00	6,522,101.50	3,642,804.57	6,824,292.50	(302,191.00)	-4.6%
6) Capital Outlay		6000-6999	5,116.00	119,284.00	116,913.05	-119,284.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,411,873.00	1,493,566.00	837,147.96	1,493,566.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,126.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			99,749,161.00	104,621,474.00	57,992,931.55	106,632,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(10,852,421.00)	(3,681,231.00)	2,888,742.00	(1,638,057.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	2,199,560.00	2,188,100.00	262.03	2,100,965.00	(87,115.00)	-4.0%
Transfers Out		7600-7629	196,856.00	196,856.00	33,489.96	196,856.00	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			2,002,704.00	1,991,244.00	(33,227.93)	1,904,129.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,849,717.00)	(1,689,987.00)	2,855,514.07	266,072.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,358,952.83	18,358,952.83		18,358,952.83	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)			18,358,952.83	18,358,952.83		18,358,952.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,358,952.83	18,358,952.83		18,358,952.83		
2) Ending Balance, June 30 (E + F1e)			9,509,235.83	16,668,965.83		18,625,024.83		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	172,364.00	172,364.00		172,364.00		
Prepaid Expenditures		9713	39,211.20	39,211.20		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	2,998,381.00	3,144,550.00		3,204,881.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	445,437.00	240,700.11		240,700.11		
Other Designations		9780	3,056,581.38	2,912,801.02		1,148,498.58		
Textbooks	0000	9780	615,000.00					
2010-11 Potential Maintenance Needs	0000	9780	488,920.00					
ARRA SFSF Carryover	3200	9780	111,326.44					
Medi-Cal Billing Carryover	5640	9780	240,293.65					
Teacher Recruitment & Retention Carr	6275	9780	2,863.74					
ELAP Program Carryover	6286	9780	48,967.88					
Special Education Site Carryover	6500	9780	12,852.00					
SBCP Carryover	7250	9780	705,441.98					
QEIA Funding Restricted for Chapman	7400	9780	150,356.11					
RRMA Carryover	8150	9780	110,233.77					
Local Funds including MAA Set Aside	9010	9780	540,325.81					
Carryover 09-10	0000	9780		2,231,750.00				
ARRA SFSF Carryover	3200	9780		496,370.44				
RRMA Carryover	8150	9780		136,957.77				
Local Programs including MAA Carryover	9010	9780		47,722.81				
2010-11 Potential Maintenance Needs	0000	9780				488,920.00		
2009-10 Audit Adjustment	0000	9780				135,567.00		
10-11 Planned Expenditure	1100	9780				3,008.00		
RRMA Carryover	8150	9780				67,393.77		
Local Programs including MAA Set Aside	9010	9780				463,609.81		
c) Undesignated Amount						13,833,581.14		
d) Unappropriated Amount			2,772,261.25	10,134,339.50				

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

Option	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	38,525,789.00	39,697,384.00	25,463,985.00	39,697,384.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,127,143.00	1,266,736.00	681,526.00	1,319,866.00	53,130.00	4.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	168,492.00	168,926.00	96,371.99	168,926.00	0.00	0.0%
Timber Yield Tax		8022	7,286.00	1,553.00	1,859.53	1,553.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,012.00	14,324.00	17,270.90	14,324.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	31,256,159.00	22,812,787.00	17,481,825.34	22,812,787.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,389,159.00	1,530,088.00	1,439,536.44	1,530,088.00	0.00	0.0%
Prior Years' Taxes		8043	48,431.00	54,292.00	42,802.75	54,292.00	0.00	0.0%
Supplemental Taxes		8044	312,833.00	132,898.00	8,630.06	132,898.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(12,998,381.00)	(11,452,257.00)	(4,746,706.39)	(11,452,257.00)	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	9,063,087.00	0.00	9,063,087.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	303,100.00	212,157.00	212,157.00	212,157.00	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%
: Non-Revenue Limit .50% Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,153,023.00	63,501,975.00	40,699,158.62	63,555,105.00	53,130.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(298,347.00)	(298,347.00)	0.00	(298,347.00)	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	298,347.00	298,347.00	0.00	298,347.00	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	323,504.00	326,246.00	194,457.54	326,246.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,859,791.00)	(1,316,329.00)	(762,668.60)	(1,316,329.00)	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			58,616,736.00	62,511,892.00	40,130,947.36	62,565,022.00	53,130.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,282,321.00	2,282,321.00	697,381.00	2,282,321.00	0.00	0.0%
Special Education Discretionary Grants		8182	383,257.00	385,940.00	40,229.08	385,940.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,893.00	55,887.00	0.00	55,887.00	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%
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/P) (F)
NCLB/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,089,200.00	12,470,059.00	7,092,282.55	14,477,612.00	2,007,553.00	16.1%
Vocational and Applied Technology Education	3500-3699	8290	103,196.00	104,660.00	47,157.00	104,660.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	38,568.00	39,597.00	38,568.00	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	702,519.00	1,359,382.72	1,943,517.00	1,240,998.00	176.6%
TOTAL, FEDERAL REVENUE			8,913,867.00	16,039,954.00	9,276,029.35	19,288,505.00	3,248,551.00	20.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	24,885.00	24,685.00	15,867.00	24,685.00	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	3,480,434.00	3,547,021.00	1,658,180.00	3,547,021.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	473,316.00	475,303.00	217,718.00	475,303.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,400,000.00	1,400,000.00	593,259.00	1,483,148.00	83,148.00	5.9%
Spec. Ed. Transportation	7240	8311	137,615.00	138,193.00	64,492.00	138,193.00	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	1,927,800.00	1,927,800.00	481,850.00	1,927,800.00	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	39,060.00	478,452.00	478,452.00	439,392.00	1124.9%
Lottery - Unrestricted and Instructional Materials		8560	1,527,461.00	1,590,025.00	321,759.37	1,590,025.00	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		8567	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	198,647.00	12,682.00	198,647.00	0.00	0.0%
Healthy Start	6240	8590	0.00	181,192.00	181,192.00	181,192.00	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	200,000.00	216,469.00	162,352.00	216,469.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,657,963.00	7,971,807.00	4,688,756.11	7,913,428.00	(68,379.00)	-0.7%
TOTAL, OTHER STATE REVENUE			16,829,274.00	17,710,202.00	8,856,659.48	18,174,363.00	464,161.00	2.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%

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

Option	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	100,000.00	100,000.00	44,778.81	100,000.00	0.00	0.0%
Interest		8660	165,042.00	125,042.00	87,379.68	107,076.00	(17,966.00)	-14.4%
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	50,000.00	50,000.00	19,223.70	50,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	2,413.00	2,413.00	0.00	2,413.00	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	148,544.00	242,401.00	62,473.05	242,401.00	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%
Other Local Revenue		8699	683,913.00	794,640.00	340,268.31	991,947.00	197,307.00	24.8%
Tuition		8710	0.00	0.00	13,487.01	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,389,151.00	3,383,699.00	2,050,427.00	3,472,734.00	109,035.00	3.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,537,063.00	4,678,195.00	2,618,037.36	4,966,571.00	288,376.00	6.2%
TOTAL, REVENUES			88,896,740.00	100,940,243.00	60,881,673.55	104,994,461.00	4,054,218.00	4.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E / (
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	41,237,452.00	40,166,127.00	24,489,914.52	41,090,053.00	(923,926.00)	-2.3%
Certificated Pupil Support Salaries		1200	2,356,424.00	2,536,705.00	1,709,717.33	2,601,525.00	(64,820.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,531,035.00	3,535,291.00	2,115,849.39	3,536,804.00	(1,313.00)	0.0%
Other Certificated Salaries		1900	297,853.00	243,720.00	67,354.48	255,559.00	(11,839.00)	-4.9%
TOTAL, CERTIFICATED SALARIES			47,422,764.00	46,481,843.00	28,382,835.72	47,483,741.00	(1,001,898.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,436,529.00	5,843,917.00	2,825,931.15	5,913,550.00	(69,633.00)	-1.2%
Classified Support Salaries		2200	4,199,679.00	4,226,969.00	2,800,303.45	4,144,255.00	82,714.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	814,362.00	856,580.00	586,673.17	854,786.00	1,804.00	0.2%
Clerical, Technical and Office Salaries		2400	3,886,050.00	3,691,685.00	2,081,462.98	3,691,137.00	548.00	0.0%
Other Classified Salaries		2900	1,176,504.00	1,109,646.00	882,224.90	1,094,260.00	15,386.00	1.4%
TOTAL, CLASSIFIED SALARIES			16,513,124.00	15,728,807.00	9,179,595.65	15,697,988.00	30,819.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,730,013.00	3,730,340.00	2,341,590.90	3,716,776.00	13,564.00	0.4%
PERS		3201-3202	1,555,413.00	1,567,006.50	921,809.59	1,564,023.50	2,983.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,851,046.00	1,869,412.50	1,078,239.94	1,843,127.50	26,285.00	1.4%
Health and Welfare Benefits		3401-3402	11,975,293.00	11,770,508.00	6,025,677.27	11,584,850.00	185,658.00	1.6%
Unemployment Insurance		3501-3502	435,923.00	447,340.00	270,667.76	433,640.00	13,700.00	3.1%
Workers' Compensation		3601-3602	1,693,200.00	1,739,814.50	1,031,348.89	1,690,733.50	49,081.00	2.8%
OPEB, Allocated		3701-3702	2,789,062.00	2,787,784.00	1,738,725.83	2,787,784.00	0.00	
OPEB, Active Employees		3761-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	317,912.00	320,654.00	188,642.38	320,658.00	(4.00)	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	55.99	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,347,862.00	24,232,859.50	13,596,758.55	23,941,592.50	291,267.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	336,748.00	644,248.00	647,853.67	644,248.00	0.00	0.0%
Books and Other Reference Materials		4200	13,283.00	88,729.00	44,166.40	88,410.00	319.00	0.4%
Materials and Supplies		4300	2,973,182.00	9,004,083.00	1,338,471.09	9,930,671.00	(926,608.00)	-10.3%
Noncapitalized Equipment		4400	192,506.00	416,089.00	209,394.89	518,851.00	(102,752.00)	-24.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,515,719.00	10,153,139.00	2,239,876.05	11,182,180.00	(1,029,041.00)	-10.1%
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	288,689.00	332,637.50	150,931.04	326,429.50	6,208.00	1.9%
Dues and Memberships		5300	35,054.00	35,197.00	25,173.85	34,808.00	389.00	1.1%
Insurance		5400-5450	708,523.00	714,584.00	696,723.02	714,296.00	288.00	0.0%
Operations and Housekeeping Services		5500	2,019,851.00	2,019,851.00	1,139,056.57	2,019,851.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	295,019.00	294,330.00	241,588.71	503,277.00	(208,947.00)	-71.0%
Transfers of Direct Costs		5710	0.00	0.00	(6,840.00)	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	2,936,348.00	2,764,806.00	1,340,105.55	2,864,698.00	(99,892.00)	-3.6%
Communications		5900	359,345.00	360,696.00	56,065.83	360,933.00	(237.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,642,829.00	6,522,101.50	3,642,804.57	6,824,292.50	(302,191.00)	-4.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,047.00	16,050.08	6,047.00	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	1,951.00	1,951.00	42,014.37	1,951.00	0.00	0.0%
Equipment Replacement		6500	3,165.00	111,286.00	58,848.60	111,286.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,116.00	119,284.00	116,913.05	119,284.00	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	21,235.00	21,235.00	(5,314.00)	21,235.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	11,000.00	11,000.00	8,266.88	11,000.00	0.00	0.0%
Payments to County Offices		7142	323,873.00	359,566.00	0.00	359,566.00	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								
Districts or Charter Schools	6800	7221	0.00	0.00	0.00	0.00	0.00	0.0%
County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	165,123.00	165,123.00	152,488.31	165,123.00	0.00	0.0%
Other Debt Service - Principal		7439	890,642.00	936,642.00	681,706.77	936,642.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,411,873.00	1,493,566.00	837,147.96	1,493,566.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,126.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,126.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.0%
TOTAL, EXPENDITURES			99,749,161.00	104,621,474.00	57,992,931.55	106,632,518.00	(2,011,044.00)	-1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/F) (
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,171,000.00	2,171,000.00	262.03	2,083,885.00	(87,115.00)	-4.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,580.00	17,100.00	0.00	17,100.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,199,580.00	2,188,100.00	262.03	2,100,985.00	(87,115.00)	-4.0%
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	196,856.00	196,856.00	33,489.96	196,856.00	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			196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			2,002,704.00	1,991,244.00	(33,227.93)	1,904,129.00	87,115.00	-4.4%

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 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		8100-0209	2,449,900.00	2,449,900.00	1,057,726.18	2,449,900.00	0.00	0.0%
3) Other State Revenue		8300-8599	195,000.00	195,000.00	103,764.89	195,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	786,758.00	786,758.00	355,899.96	786,758.00	0.00	0.0%
5) TOTAL, REVENUES			3,431,658.00	3,431,658.00	1,517,390.83	3,431,658.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,366,632.00	1,366,632.00	562,592.24	1,366,632.00	0.00	0.0%
3) Employee Benefits		3000-3999	754,935.00	754,935.00	272,753.74	754,935.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,345,774.00	1,345,774.00	678,675.14	1,345,774.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,047.00	51,047.00	53,411.97	51,047.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	9,580.73	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	110,126.00	110,126.00	0.00	110,126.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,628,514.00	3,628,514.00	1,577,013.82	3,628,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(196,856.00)	(196,856.00)	(59,622.99)	(196,856.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	196,856.00	196,856.00	200,816.55	196,856.00	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			196,856.00	196,856.00	200,816.55	196,856.00		

2010-11 Second Interim
Cafeteria Special Revenue 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 Col B (F)
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	141,193.56	0.00		
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,318.97	59,318.97		59,318.97	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)			59,318.97	59,318.97		59,318.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,318.97	59,318.97		59,318.97		
2) Ending Balance, June 30 (E + F1e)			59,318.97	59,318.97		59,318.97		
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						59,318.97		
d) Unappropriated Amount		9790	59,318.97	59,318.97				

Option	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	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit 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	2,449,900.00	2,449,900.00	1,057,726.18	2,449,900.00	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			2,449,900.00	2,449,900.00	1,057,726.18	2,449,900.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	195,000.00	195,000.00	103,764.69	195,000.00	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			195,000.00	195,000.00	103,764.69	195,000.00	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	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		8680	(10,000.00)	(10,000.00)	(1,376.10)	(10,000.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Licenses 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	796,758.00	796,758.00	357,276.06	796,758.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			796,758.00	796,758.00	355,899.96	796,758.00	0.00	0.0%
TOTAL, REVENUES			3,431,658.00	3,431,658.00	1,517,390.83	3,431,658.00		

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 Col B (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	1,113,432.00	1,113,432.00	495,007.55	1,113,432.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,324.00	178,324.00	38,262.96	178,324.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,876.00	74,876.00	29,321.73	74,876.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,366,632.00	1,366,632.00	562,592.24	1,366,632.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	101,937.00	101,937.00	49,769.33	101,937.00	0.00	0.0%
CASDI/Medicare/Alternative		3301-3302	105,464.00	105,464.00	41,370.24	105,464.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	328,599.00	328,599.00	136,488.85	328,599.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,128.00	4,128.00	4,071.07	4,128.00	0.00	0.0%
Workers' Compensation		3601-3602	39,429.00	39,429.00	15,635.29	39,429.00	0.00	0.0%
OPEB, Allocated		3701-3702	107,576.00	107,576.00	0.00	107,576.00	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	10,805.86	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67,802.00	67,802.00	14,613.10	67,802.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			754,935.00	754,935.00	272,753.74	754,935.00	0.00	0.0%
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	131,717.00	131,717.00	63,502.43	131,717.00	0.00	0.0%
Noncapitalized Equipment		4400	35,700.00	35,700.00	13,199.37	35,700.00	0.00	0.0%
Food		4700	1,178,357.00	1,178,357.00	601,973.34	1,178,357.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,345,774.00	1,345,774.00	678,675.14	1,345,774.00	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)
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	5,077.00	5,077.00	2,511.56	5,077.00	0.00	0.0%
Dues and Memberships		5300	397.00	397.00	200.00	397.00	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	18,136.00	18,136.00	5,993.52	18,136.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	4,065.00	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	19,833.00	19,833.00	34,544.25	19,833.00	0.00	0.0%
Communications		5900	7,804.00	7,804.00	6,097.64	7,804.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,047.00	51,047.00	63,411.97	51,047.00	0.00	0.0%
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	9,580.73	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	9,580.73	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%
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	110,126.00	110,126.00	0.00	110,126.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,126.00	110,126.00	0.00	110,126.00	0.00	0.0%
TOTAL EXPENDITURES			3,628,614.00	3,628,514.00	1,577,013.82	3,628,614.00	0.00	0.0%

2010-11 Second Interim
Cafeteria Special Revenue 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 Col B (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	196,856.00	196,856.00	200,816.55	196,856.00	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			196,856.00	196,856.00	200,816.55	196,856.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7618	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		8987	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)			196,856.00	196,856.00	200,816.55	196,856.00		

Option	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	24,000.00	24,000.00	8,012.86	24,000.00	0.00	0.0%
5) TOTAL REVENUES			24,000.00	24,000.00	8,012.86	24,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	214,354.59	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	774,427.00	774,427.00	527,421.07	774,427.00	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			804,427.00	804,427.00	741,775.66	804,427.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(780,427.00)	(780,427.00)	(733,762.80)	(780,427.00)		
D. OTHER FINANCING SOURCES/USES								
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Col B (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(780,427.00)	(780,427.00)	(733,762.90)	(780,427.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,220,657.18	1,220,657.18		1,220,657.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,657.18	1,220,657.18		1,220,657.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,657.18	1,220,657.18		1,220,657.18		
2) Ending Balance, June 30 (E + F1e)			440,230.18	440,230.18		440,230.18		
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						440,230.18		
d) Unappropriated Amount		9790	440,230.18	440,230.18				

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		8650	24,000.00	24,000.00	8,012.86	24,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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			24,000.00	24,000.00	8,012.86	24,000.00	0.00	0.0%
TOTAL REVENUES			24,000.00	24,000.00	8,012.86	24,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Col B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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								
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5300	30,000.00	30,000.00	210,804.59	30,000.00	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		6750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,550.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	214,354.59	30,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	774,427.00	774,427.00	527,421.07	774,427.00	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			774,427.00	774,427.00	527,421.07	774,427.00	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			804,427.00	804,427.00	741,775.66	804,427.00		

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, 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		7819	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%
Other Financing Uses		7690	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	0.00	0.0%

2010-11 Second 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 Col B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,948,143.00)	(4,948,143.00)	(5,846,067.13)	(4,948,143.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	23,959,486.56	23,959,486.56		23,959,486.56	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,959,486.56	23,959,486.56		23,959,486.56		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,959,486.56	23,959,486.56		23,959,486.56		
2) Ending Balance, June 30 (E + F1e)			19,011,343.56	19,011,343.56		19,011,343.56		
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		0.00		
c) Undesignated Amount						19,011,343.56		
d) Unappropriated Amount			19,011,343.56	19,011,343.56				

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	831,872.00	831,872.00	0.00	831,872.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			831,872.00	831,872.00	0.00	831,872.00	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%
Fees 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								
		8680	150,000.00	150,000.00	146,120.05	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8682	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			150,000.00	150,000.00	146,120.05	150,000.00	0.00	0.0%
TOTAL REVENUES			981,872.00	981,872.00	146,120.05	981,872.00		

2010-11 Second 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 Colun B & (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	68,065.00	68,065.00	34,128.48	68,065.00	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			68,065.00	68,065.00	34,128.48	68,065.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,063.00	7,063.00	3,534.00	7,063.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,050.00	5,050.00	2,610.84	5,050.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,909.00	11,909.00	4,643.34	11,909.00	0.00	0.0%
Unemployment Insurance		3501-3502	475.00	475.00	245.76	475.00	0.00	0.0%
Workers' Compensation		3601-3602	1,920.00	1,920.00	935.22	1,920.00	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	1,532.00	1,532.00	763.44	1,532.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,949.00	27,949.00	12,732.60	27,949.00	0.00	0.0%
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	11,432.86	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	11,432.86	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, Lease, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	2,775.00	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	3,666.00	3,666.00	191,964.44	3,666.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,666.00	3,666.00	194,739.44	3,666.00	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	4,393,665.00	4,393,665.00	5,140,195.54	4,393,665.00	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	369,015.23	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			4,393,665.00	4,393,665.00	5,509,210.77	4,393,665.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7289	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			4,493,345.00	4,493,345.00	5,762,244.15	4,493,345.00		

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 Col B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	47,543.03	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	47,543.03	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	1,436,670.00	1,436,670.00	0.00	1,436,670.00	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	77,486.06	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,436,670.00	1,436,670.00	77,486.06	1,436,670.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
<i>Proceeds</i>								
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%
<i>Other Sources</i>								
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)			(1,436,670.00)	(1,436,670.00)	(29,943.03)	(1,436,670.00)		

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)
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	1,202,000.00	820,000.00	769,338.17	820,000.00	0.00	0.0%
5) TOTAL REVENUES			1,202,000.00	820,000.00	769,338.17	820,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	175,013.00	175,013.00	87,302.28	175,013.00	0.00	0.0%
3) Employee Benefits		3000-3999	78,206.00	78,206.00	38,507.97	78,206.00	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	1,540,000.00	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			1,793,219.00	253,219.00	125,810.25	253,219.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(591,219.00)	566,781.00	643,527.92	566,781.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,560.00	17,100.00	0.00	17,100.00	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			(28,560.00)	(17,100.00)	0.00	(17,100.00)		

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 Col B & (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(619,779.00)	549,681.00	643,527.92	549,681.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	10,997,822.78	10,997,822.78		10,997,822.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,997,822.78	10,997,822.78		10,997,822.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,997,822.78	10,997,822.78		10,997,822.78		
2) Ending Balance, June 30 (E + F1e)			10,378,043.78	11,547,503.78		11,547,503.78		
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						11,547,503.78		
d) Unappropriated Amount		9790	10,378,043.78	11,547,503.78				

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		8578	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		8680	250,000.00	250,000.00	112,659.38	250,000.00	0.00	0.0%
± Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	952,000.00	570,000.00	656,678.79	570,000.00	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			1,202,000.00	820,000.00	769,338.17	820,000.00	0.00	0.0%
TOTAL REVENUES			1,202,000.00	820,000.00	769,338.17	820,000.00		

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 Col B / B / 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	175,013.00	175,013.00	87,302.28	175,013.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			175,013.00	175,013.00	87,302.28	175,013.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,728.00	18,728.00	9,347.42	18,728.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,389.00	13,389.00	6,678.62	13,389.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,680.00	35,680.00	17,441.66	35,680.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,260.00	1,260.00	628.54	1,260.00	0.00	0.0%
Workers' Compensation		3601-3602	5,091.00	5,091.00	2,392.43	5,091.00	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	4,080.00	4,080.00	2,019.30	4,080.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			78,208.00	78,208.00	36,507.97	78,208.00	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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	1,540,000.00	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			1,540,000.00	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			1,793,219.00	253,219.00	125,810.25	253,219.00		

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 Col B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8910	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	28,560.00	17,100.00	0.00	17,100.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,560.00	17,100.00	0.00	17,100.00	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)			(28,560.00)	(17,100.00)	0.00	(17,100.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To 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	1,436,670.00	1,436,670.00	963,223.00	1,436,670.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	5,809.54	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,446,670.00	1,446,670.00	969,032.54	1,446,670.00		
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	2,125,236.00	2,125,236.00	264,369.81	2,125,236.00	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			2,125,236.00	2,125,236.00	264,369.81	2,125,236.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(678,566.00)	(678,566.00)	704,662.73	(678,566.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	1,436,670.00	1,436,670.00	59,886.06	1,436,670.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	29,943.03	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			1,436,670.00	1,436,670.00	29,943.03	1,436,670.00		

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 Col B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			758,104.00	758,104.00	734,605.76	758,104.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,727.28	78,727.28		78,727.28	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)			78,727.28	78,727.28		78,727.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,727.28	78,727.28		78,727.28		
2) Ending Balance, June 30 (E + F1a)			836,831.28	836,831.28		836,831.28		
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						836,831.28		
d) Unappropriated Amount		9790	836,831.28	836,831.28				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (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								
School Facilities Apportionments		8545	1,436,670.00	1,436,670.00	963,223.00	1,436,670.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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			1,436,670.00	1,436,670.00	963,223.00	1,436,670.00	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		8680	10,000.00	10,000.00	5,809.54	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8602	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			10,000.00	10,000.00	5,809.54	10,000.00	0.00	0.0%
TOTAL, REVENUES			1,446,670.00	1,446,670.00	969,032.54	1,446,670.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To 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	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								
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	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	2,125,236.00	2,125,236.00	264,023.72	2,125,236.00	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	348.09	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,125,236.00	2,125,236.00	264,389.81	2,125,236.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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			2,125,236.00	2,125,236.00	264,389.81	2,125,236.00	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 Col B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,436,670.00	1,436,670.00	0.00	1,436,670.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	59,896.06	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,436,670.00	1,436,670.00	59,896.06	1,436,670.00	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	29,943.03	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	29,943.03	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		8065	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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	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)			1,436,670.00	1,436,670.00	29,943.03	1,436,670.00		

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	2,602,900.00	2,602,900.00	1,388,853.70	2,515,785.00	(87,115.00)	-3.3%
5) TOTAL REVENUES			2,602,900.00	2,602,900.00	1,388,853.70	2,515,785.00		
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	23,909.89	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	462,168.00	462,168.00	0.00	462,168.00	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			462,168.00	462,168.00	23,909.89	462,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,140,732.00	2,140,732.00	1,364,943.71	2,053,617.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,171,000.00	2,171,000.00	262.03	2,083,885.00	87,115.00	4.0%
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			(2,171,000.00)	(2,171,000.00)	(262.03)	(2,083,885.00)		

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)			(30,268.00)	(30,268.00)	1,352,681.68	(30,268.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	978,023.32	978,023.32		978,023.32	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)			978,023.32	978,023.32		978,023.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,023.32	978,023.32		978,023.32		
2) Ending Balance, June 30 (E + F1e)			947,755.32	947,755.32		947,755.32		
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								
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						947,755.32		
d) Unappropriated Amount			947,755.32	947,755.32				

Function	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								
Pass-Through Revenues from State Sources		8587	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								
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,567,900.00	2,567,900.00	1,373,936.50	2,480,785.00	(87,115.00)	-3.4%
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	35,000.00	35,000.00	12,917.20	35,000.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8682	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			2,602,900.00	2,602,900.00	1,386,853.70	2,515,785.00	(87,115.00)	-3.3%
TOTAL REVENUES			2,602,900.00	2,602,900.00	1,386,853.70	2,515,785.00	(87,115.00)	-3.3%

2010-11 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Col B : B : (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	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%
CASDI/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								
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	0.00	0.00	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	23,909.99	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			0.00	0.00	23,909.99	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	462,168.00	462,168.00	0.00	462,168.00	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			462,168.00	462,168.00	0.00	462,168.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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		7439	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			462,168.00	462,168.00	23,909.99	462,168.00		

2010-11 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 & (F)
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	2,171,000.00	2,171,000.00	262.03	2,083,885.00	87,115.00	4.0%
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			2,171,000.00	2,171,000.00	262.03	2,083,885.00	87,115.00	4.0%
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		8665	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8871	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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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		8980	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)			(2,171,000.00)	(2,171,000.00)	(262.03)	(2,083,885.00)		

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	14,003.00	14,003.00	16,347.46	14,003.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,294,447.00	4,528,747.00	2,167,692.58	4,528,747.00	0.00	0.0%
5) TOTAL REVENUES			3,278,450.00	4,542,750.00	2,184,030.04	4,542,750.00		
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		5000-5899	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	4,112,745.00	5,511,570.00	2,878,920.00	5,511,570.00	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			4,112,745.00	5,511,570.00	2,878,920.00	5,511,570.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(634,295.00)	(968,820.00)	(694,889.96)	(968,820.00)		
OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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		

2010-11 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Col B & (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(834,295.00)	(968,820.00)	(694,889.95)	(968,820.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,848,223.20	4,848,223.20		4,848,223.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,223.20	4,848,223.20		4,848,223.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,223.20	4,848,223.20		4,848,223.20		
2) Ending Balance, June 30 (E + F1e)			4,013,928.20	3,879,403.20		3,879,403.20		
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						3,879,403.20		
d) Unappropriated Amount			4,013,928.20	3,879,403.20				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		6290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,557.00	12,557.00	13,456.10	12,557.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,446.00	1,446.00	2,891.36	1,446.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,003.00	14,003.00	16,347.46	14,003.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	3,093,847.00	4,357,947.00	1,873,315.59	4,357,847.00	0.00	0.0%
Unsecured Roll								
		8612	109,328.00	109,328.00	261,790.65	109,328.00	0.00	0.0%
Prior Years' Taxes								
		8613	2,910.00	2,910.00	2,650.45	2,910.00	0.00	0.0%
Supplemental Taxes								
		8614	21,429.00	21,429.00	12,941.76	21,429.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	37,133.00	37,133.00	27,024.13	37,133.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8899	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			3,264,447.00	4,528,747.00	2,167,682.58	4,528,747.00	0.00	0.0%
TOTAL REVENUES			3,278,450.00	4,542,750.00	2,184,030.04	4,542,750.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions								
		7433	1,810,000.00	1,810,000.00	1,810,000.00	1,810,000.00	0.00	0.0%
Bond Interest and Other Service Charges								
		7434	2,602,745.00	3,901,570.00	1,268,920.00	3,801,570.00	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)			4,112,745.00	5,511,570.00	2,878,920.00	5,511,570.00	0.00	0.0%
TOTAL EXPENDITURES			4,112,745.00	5,511,570.00	2,878,920.00	5,511,570.00		

2010-11 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Col B & (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7814	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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%
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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			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)
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	6,072.00	6,072.00	2,454.45	6,072.00	0.00	0.0%
5) TOTAL REVENUES			6,072.00	6,072.00	2,454.45	6,072.00		
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		5000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		8000-8999	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)			6,072.00	6,072.00	2,454.45	6,072.00		
OTHER FINANCING SOURCES/USES								
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		

2010-11 Second Interim
Debt Service 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 Col B & (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,072.00	6,072.00	2,454.45	6,072.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	244,078.42	244,078.42		244,078.42	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)			244,078.42	244,078.42		244,078.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,078.42	244,078.42		244,078.42		
2) Ending Balance, June 30 (E + F1e)			250,150.42	250,150.42		250,150.42		
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						250,150.42		
d) Unappropriated Amount			250,150.42	250,150.42				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8200	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								
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								
Interest		8660	6,072.00	6,072.00	2,454.45	6,072.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,072.00	6,072.00	2,454.45	6,072.00	0.00	0.0%
TOTAL REVENUES			6,072.00	6,072.00	2,454.45	6,072.00		
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			0.00	0.00	0.00	0.00		
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								
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%
(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		

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)
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	700.00	700.00	632.80	700.00	0.00	0.0%
5) TOTAL REVENUES			700.00	700.00	632.80	700.00		
B. EXPENSES								
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 Expenses		5000-5999	71,000.00	67,616.00	36,982.22	67,616.00	0.00	0.0%
6) Depreciation		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 EXPENSES			71,000.00	67,616.00	36,982.22	67,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(70,300.00)	(66,916.00)	(36,349.42)	(68,916.00)		
OTHER FINANCING SOURCES/USES								
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 Col B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(70,300.00)	(66,916.00)	(36,349.42)	(66,916.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	66,916.82	66,916.62		66,916.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,916.82	66,916.62		66,916.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			66,916.82	66,916.62		66,916.02		
2) Ending Net Assets, June 30 (E + F1e)			(3,383.38)	0.62		0.62		
Components of Ending Net Assets								
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						0.62		
d) Unappropriated Amount		9790	(3,383.38)	0.62				

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		8680	700.00	700.00	632.80	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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	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			700.00	700.00	632.80	700.00	0.00	0.0%
TOTAL REVENUES			700.00	700.00	632.80	700.00		

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 Col B & D (F)
CERTIFICATED SALARIES								
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%
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								
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 EXPENSES								
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%
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	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	71,000.00	67,616.00	38,982.22	67,616.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			71,000.00	67,616.00	38,982.22	67,616.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			71,000.00	67,615.00	38,982.22	67,618.00		
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								
Other Authorized Interfund Transfers Out		7819	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		8865	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
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		

Cash Flow Assumptions - 2010/2011 2nd Interim

Object Description	Object Code	Description
RL - State Aid	801X	Follow new apportionment payment schedule including deferrals modified by P-Tax changes in Feb.
RL - Prop. Taxes (Excl 8092/8096)	8020 - 8099	Used latest P-tax data from BCOE and incorporated historical data to reflect June dollars
PERS Revenue Limit Red. Xfr.	8092	Spread evenly throughout year
In-Lieu Taxes	8096	Follow Ed Code payment schedule to charter schools
Federal - Non ARRA	81XX	Follow history with attention to specific program
Federal - Non ARRA	82XX	Follow history with attention to specific programs. Title I is largest pgm Nov and Apr usual pymt mos. Resc: 3010, 3550, 4035, 4050, 4124, 4203, and 5819 reflect deferred payments after June
Federal - ARRA Funds	81-82XX	Guessimate payments made in Feb. and April
Other State	83XX	Use % that matches apportionment detail (5-5-9)
Other State	84XX	K-3 CSR detail - follow historical pattern, est. 31% of CSR defrd-need to update with actual receipts
Other State	85XX	Spread evenly throughout year with one payment (9%) deferred
Other Local	86XX	Spread evenly throughout year with one payment (4%) deferred
Other Local	87XX	Spread evenly throughout year beg. in December
Other Financing Sources/Uses	89XX	Follow historical pattern
Prior Year Accounts Receivable	9200	Follow historical pattern
Certificated Salaries	1XXX	Spread evenly Aug - May (CUTA Schedule), July and June only for CUMA.
Classified Salaries	2XXX	Spread evenly Sept - June, July and Aug less due to absence of hourly paid employees.
Employee Benefits	3XXX	Primarily spread evenly with attention to summer months
Supplies	4XXX	Spread evenly with less in June
Services	5XXX	Spread evenly throughout the year
Equipment	6XXX	Already fully expensed
Other Outgo	7XXX	Historical pattern
Prior Year Payables	9500	Only deferred teacher salary payment to July assumed at this point of \$2.225 mil.
Unspent Year End Fund Balance	N/A	No additional carryover assumed at this time