Chico Unified School District

2010-11

Second Interim Financial Report

Period Ending January 31, 2011

Board of Trustees

Dr. Kathleen Kaiser President

Jann Reed Vice President Eileen Robinson Clerk

Elizabeth Griffin Member

Dr. Andrea Lerner Thompson
Unified School District Member

Kelly Staley Superintendent Maureen Fitzgerald
Assistant Superintendent, Business
Services

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

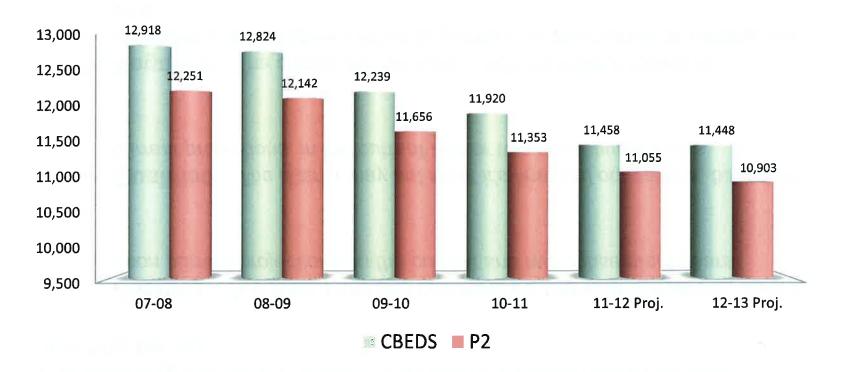
AB1200 Certifications

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 | |
| | | |
| | | |

2nd Interim Unrestricted Ending Fund Balance

Misc. On-going Adjustments

\$18,104,057

(\$74,472)

\$2,116,109

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 | (\$10,267,030) | |
| Net (Decrease) in Fund Balance | \$4,344,587 | |
| Beginning Fund Balance | \$13,759,470 | |
| Ending Fund Balance | \$18,104,057 | |
| Components of Fund Balance: | | |
| Reserve for Economic Uncertainties | \$3,204,881 | 1 |
| Other Unrestricted Reserves | \$1,065,559 | - 6 |
| Other Restricted Reserves | \$0 | |
| Undesignated Fund Balance | \$13,833,617 | |

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 |
| Escess/(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 | We sustain the second | | |
| 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 <u>flat funding</u> for K-12 education <u>if</u> 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) |
| Contributionds to Restricted Programs | (\$10,267,030) | (\$12,652,809) | (\$12,850,135) |
| Net (Decrease) in Fund Balance | \$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 |
| Additional 2% Reserve per Board Policy | \$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 | 2011-12 | 2012-13 |
|---|----------------|----------------|----------------|
| | 2nd Interim | Projected | 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) |
| Contributionds 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: | | | |
| 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 | \$5,334,125 | (\$6,748,686) |
| Additional 2% Reserve per Board Policy | \$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:

With the extension of current tax law
 Without the extension of current tax law as proposed
 Impact if cuts to CUSD reach \$600/ADA
 \$ (212,895)
 \$ (3,921,750)
 \$ (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

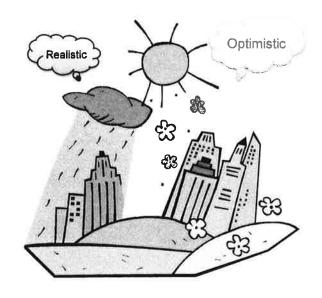
MYP very tenuous

- 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.

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 1-g | 2012-13 Projected Budget |
|--|------------------------|-----------------------------------|--|---|--|--|---|-------------------------------------|--|--------------------------------|
| REVENUES | | | | | *************************************** | | | | | |
| Revenue Limit Sources | 8010-8099 | 58,318,389 | 3,895,156 | 62,213,545 | 53,130 | 62,266,675 | (4,954,215) | 57,312,480 | (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 |
| OTAL REVENUES | | 68,340,825 | 4,407,818 | 72,748,643 | 663,191 | 73,411,834 | (5,519,314) | 67,892,520 | (305,154) | 67,587,366 |
| XYPENDITURES | | | | | | | | | | |
| | 1000 1000 | T | (0.226.624) | | 44.000.000.9 | | 4 470 000 1 | ** *** | 4 222 522 | 20 240 740 |
| erlificated Salaries lassified 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 | 36,610,740 |
| | 2000-2999 3000-3999 | 7,313,422 | (12,747) | 7,300,675 | (44,030) | 7,256,645 | 275,000 | 7,531,645 | 367,500 | 7,699,145 |
| imployee Benefits | | 16,620,835 | (475,291) | 16,145,544 | 111,175 | 16,256,719 | 586,080 | 16,842,799 | 746,473 | 17,589,272 |
| looks and Supplies | 4000-4999 | 639,323 | 905,174 | 1,544,497 | 157,090 | 1,701,587 | 0 | 1,701,587 | 0 | 1,701,687 |
| ervices, Other Operating Expenses | 5000-5999 | 4,588,338 | 126,245 | 4,714,583 | 212,017 | 4,926,600 | 98,000 | 5,024,500 | 100,000 | 5,124,600 |
| apilol Oullay | 6000-6999 | 5,116 | 108,121 | 113,237 | 0 | 113,237 | (113,237) | 0 | 0 | 0 |
| Ther Outgo | 7100-7299 7400-7499 | 779,997 | 0 | 779,997 | 0 | 779,997 | 0 | 779,897 | 0 | 779,997 |
| irect 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) |
| OTAL EXPENDITURES | | 63,081,874 | (1,448,415) | 61,633,459 | (929 113) | 60,704,346 | 5,325,739 | 66,030,085 | 2,534,653 | 69,564,738 |
| NANCING 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) |
| THER 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 1 | 2,100,985 |
| b) Out | 7610-7629 | (196,856) | 0 | (196,856) | 0 | (196,856) | 0 | (196,856) | 0 | (196,856) |
| Other Sources/Uses | 1010-1020 | (100,000) | | (150,000) | " | (130,050) | ١ | (180,800) | * | 122 |
| 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) |
| ET INCREASE (DECREASE) IN FUND BALANCE | | (4,084,075) | 6,312,553 | 2,228,478 | 2,116,109 | 4,344,687 | (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: | | | | | | | | 0.5815.610 | | |
| Reserved Component Audit Adjustmen | | 682,012 | | 438,064 | | 438,064 135,567 | | 438,064 | | 438,064 |
| 3% Required Reserve | 9 | 2,998,381 | | 3,144,550 | | 3,204,881 | | 3,017,449 | | 3,083,779 |
| Designated for Textbook | | 615,000 488,920 | | 0 488,920 | | 488.020 | | 428,184 | | 621,277 |
| Designated for Maintenance | | 400.920 | | 400.920 | | 488,920 | | 940,109 | | 021,211 |
| Designated for Maintenance Other Misc Designation | | , | | , | | 3,008 | | | | |
| | s | 0 | | 0 | | 3,008 0 | | 0 | | 0 |

| MULTI-YEAR ASSUMPTIONS ALL PROJECTIONS FOR RESTRICTED GENERAL FREVENUES EQUAL EXPENDITURES REVENUES REVENUE ADA Net Charter Adjustment Change in ADA Charter Adjustment Change in ADA Change in Revenue Limit Projected 2011-12 Change to Base RL Remove Placeholder Reduction Charter Block Grant Audit Adjustment Total Additional Revenue Limit Sources Rederal Revenues SFSF Reauthorization Total Change in Federal Revenues State Revenues State Revenues State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization **Prior Year Mandated Cost Reimbursement} Total Change in Other State Revenues | | 0.00% 17,9630% 11,920 11,499 + 161.45 ADA | | 0.00% 17,9830% 11,920 | | 1.67% 19.6080% | | i-g 1.80% | |
|--|---|---|---|-----------------------------|---|---------------------------------|---|---|--|
| REVENUES EQUAL EXPENDITURES REVENUES REVENUES R. Deficit Projected CBEDS Enrollment Projected P2 ADA Net Charter Adjustment Change in ADA Change in Revenue Limit Projected 2011-12 Change to Base RL Remove Placeholder Reduction Charter Block Grant Audit Adjustment Total Additional Revenue Limit Sources ederal Revenues SFSF Reauthorization Total Change in Federal Revenues titler State Revenues State Revenues State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 0.00% 17,9630% 11,920 11,499 + 161.45 ADA | | 17,9630% | | | | 1 80% | |
| COLA RL Deficit Projected CBEDS Enrollment Projected P2 ADA Net Charter Adjustment Change in ADA Change in Revenue Limit Projected 2011-12 Change to Base RL Remove Placeholder Reduction Charter Block Grant Audit Adjustment Total Additional Revenue Limit Sources ederal Revenues SFSF Reauthorization Total Change in Federal Revenues tither State Revenues State Revenues State Revenues State Revenues CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 17,9630% 11,920 11,499 + 161.45 ADA | | 17,9630% | | | | 1 80% | |
| COLA RL Deficit Projected CBEDS Enrollment Projected P2 ADA Net Charter Adjustment Change in ADA Change in Revenue Limil Projected 2011-12 Change to Base RL Remove Placeholder Reduction Charter Block Grant Audit Adjustment Total Additional Revenue Limit Sources ederal Revenues SFSF Reauthorization Total Change in Federal Revenues ther State Revenues State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization **Prior Year Mandated Cost Reimbursement* | | 17,9630% 11,920 11,499 + 161.45 ADA | | 17,9630% | | | | 1.80% | |
| RL Deficit Projected CBEDS Enrollment Projected P2 ADA Net Chanter Adjustment Change in ADA Change in Revenue Limit Projected 2011-12 Change to Base RL Remove Placeholder Reduction Charter Block Grant Audit Adjustment Total Additional Revenue Limit Sources ederal Revenues SFSF Reauthorization Total Change in Federal Revenues ther State Revenues State Revenues State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 17,9630% 11,920 11,499 + 161.45 ADA | | 17,9630% | | | | 1 80% | |
| Change in Revenue Limit Projected 2011-12 Change to Base RL Remove Placeholder Reduction Charter Block Grant Audit Adjustment Total Additional Revenue Limit Sources setaral Revenues SFSF Reauthorization Total Change in Federal Revenues tiher State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization **Prior Year Mandated Cost Reimbursement* | | | 1 | 11,499 | | 11,608 11,205 (294 ADA) | | 19,6080% 11,448 10,959 (246 ADA) | |
| Total Additional Revenue Limit Sources deral Revenues SFSF Reauthorization Total Change in Federal Revenues her State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 1,091,042 2,804,114 0 | | 53,130 0 0 | | (4,954,215) 0 0 0 0 | | (1,309,595) 1,083,650 0 | |
| SFSF Reaulhorization Total Change In Federal Revenues ther State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | - | 3,895,156 | | 53,130 | | (4,954,215) | | (225,946) | |
| Total Change In Federal Revenues ther State Revenues State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 1 | 1 | | | 1 | | 1 1 | |
| State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charler Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | - | 194 194 | | 0 | | 0 | | | |
| State Revenues Aligned to Actual CSR Flexibility Expires 2012-13 Lottery Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | | | | | 1 | | | |
| Core Summer School Charter Categorical Block Grant SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 460,009 | | | | | | 0 | |
| SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | | 0 | | 0 0 (307) | | (52,512) | | (29,208) | |
| Total Change in Other State Revenues | | 0 | | 0 439,392 | | 0 (439,392) | | | |
| | - | 460,009 | | 439,085 | | (491,904) | | (29,208) | |
| her Local Revenues | | | | | | | | | |
| ner Local Revenues Parcel Tax Income Rents & Leasese | | | | 23,195 | | (23,195) | | 0 | |
| Interest Adjust Other Local Income Adjust Donations | | 52,459 | | (17,966) | | (50,000) 0 | 0 | (50,000) 0 | |
| Total Change in Other Local Revenues | 1 | 52,459 | | 165,747 | 1 | (73,195) | | (50,000) | |

TOTAL CHANGE TO REVENUES

MULTY-YEAR PROJECTION- WITHOUT the extension of temporary taxes

| | 2010-11 Adopted Budget A | Variance Adopted v, 1st Int B c∙s | 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 g-e | 2011-12 Projected Budget G | Variance 12-13 v. 11-12 H | 2012-13 Projected Budget |
|--|-----------------------------------|--|---|-------------------------------------|--|---|---|--------------------------------------|--------------------------------|
| EXPENDITURES | | 0-8 | | | | 9.0 | Port and the last of the last | - 18 | |
| Certificated Salaries Adjust FTE to Enrollment Estimated Step/Column Increases Position Control Changes | \$62,772/FTE | 801,998 | | 0 (1,967) | | (6.0 FTE) (376,632) 849,160 | | (4,0 FTE) (251,088) 853,000 | |
| SFSF Reauthorization Bargaining Unit Salary Management Changes | | (424,376) (43,304) | | (804,812) | | 804,812 | | 424,376 43,304 | |
| Federal Jobs Bill final 10% Move unused ARRA allocation from RE to UR | | (2,670,949) | | (235,234) (296,373) | | 2,906,183 296,373 | | | |
| Total Change in Certificated Salaries | | (2,336,631) | | (1,338,386) | | 4,479,896 | | 1,320,680 | |
| Classified Salaries Position Control Changes Estimated Setp Increases | | 79,753 0 | | (44,030) | | 275,000 | | 275,000 | |
| Bargaining Unit Changes Transfer to Federal Jobs Granl | | (92,500) | | | | | | 92,500 | |
| Total Change in Classified Salaries | | (12,747) | | (44,030) | | 275,000 | | 367,500 | |
| Employee Benefits Position Control Changes Position Control Changes | | (68,707) 0 | | 111,175 | | | | 004.000 | |
| Change In Health & Welfare est 9% Incr Certificated Bargaining Unit Changes Classified Bargaining Unit Changed Management Bargaining Unit Changes | | 0 (55,650) (343,500) (7,234) | | | | 911,080 | | 664,889 55,850 18,500 7,234 | |
| Eliminate Classified Golden Handshake Ihru 2012-13 CUTA Red Plan One Time waiver of savings | | 0 | | 0 | | (325,000) 0 | | 0 | |
| Total Change in Employee Benefits | | (475,291) | | 111,175 | | 586,080 | | 746,473 | |
| ooks and Supplies Allocate Carryover Adjust Donations | | 905,174 | | 157,090 | | | | | |
| Total Change in Books and Supplies | | 905,174 | | 157,080 | | 0 | | - 0 | |
| ervices, Other Operating Expenses Allocate Carryover Misc Program Adjustments | | 126,245 | | 2,221 | | (2,000) | | | |
| District Wide Copier Lease Adjustment Utilifies Increase at 5% Property & Liability Estimated Increase | _ | 0 | | 209,516 0 280 | | 50,000 50,000 | | 50,000 50,000 | |
| Total Change in Services, Other Oper. Expenses | | 126,245 | 1 | 212,017 | | 98,000 | | 100,000 | |
| apitol Outlay Olher Changes to Capilol Oullay | | 108,121 | | | | (113,237) | | | |
| Total Change in Capitol Outlay | | 108,121 | | 0 | | (113,237) | | 0 | |
| ther Outgo Adjust CLC Parcel Tax Transfer to Actual OPEB Transfer to F71 Other Changes to Other Outgo | | 0 | | 0 | | | | | |
| Total Change in Other Outgo | | | | 0 | | - 0 | | | |
| rect Support/Indirect Costs Changes to Indirect Costs-GF Changes to Indirect Costs-Other Funds | | 236,714 | | (26,979) | | | | | |
| Total Change In Other Outgo | | 236,714 | | (26,979) | | 0 | | 0 | |
| OTAL CHANGES IN EXPENDITURES | | (1,685,129) | | (902,134) | | 5,325,739 | | 2,534,653 | |

| Interfund Transfers | | 2010-11 Adopted Budget A | Variance Adopted v. 1st Int B c-a | 2010-11 First Interim Budget C | Variance 1et 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 ⊩g | 2012-13 Projected Budget |
|--|--|-----------------------------------|--|---|---|--|---|-------------------------------------|---------------------------------------|--------------------------------|
| a) In (11,480) (87,115) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Other Sources/Uses a) Sources b) Uses contributions to Restricted Programe Regular Special Education Contribution Regular Special Education Contribution Regular Special Education Contribution Regular Special Education Contribution Adjust Regional Provider REgular Special Education Contribution REgular Special Education Contribution REgular Special Education Contribution REgular Transportation Special Education Transportation RRMA ARRA to Special Education GF Contribution to SFSF programs Safe Schools Special Education GF Contribution to SFSF programs AFC Cal Safe MAA Transfers to Unrestricted IMFRP-One Time Contribution (815,000) (815,000) (825,111) (825,111) (825,111) (825,111) | a) In | | (11,460) | | (87,115) | | 1 1 | 1 | 11.55 | |
| a) Sources b) Uses contributions to Restricted Programs Regular Special Education Contribution Regular Special Education Contribution Adjust Regional Provider RDA Adj. to Actual-Orfsel by 8912 CALPADS/CALTIDES Regular Transportation Special Education Transportation RRMA ARRA to Special Education GF Contribution to SFSF programs Safe Schools Special Education GF Contribution to SFSF programs AFC Cal Safe MAA Transfers to Unrestricted IMFRP-One Time Contribution (615,000) (615,000) (615,000) (615,000) (625,111) (615,000) | b) Out | | 0 | | 0 | | 0 | | 0 | |
| Contributions to Restricted Programs | | | 0 | | 0 | | 0 | | 0 | |
| Regular Special Education Contribution | b) Uses | | 0 | | 0 | | 0 | 1 | 0 | |
| RRMA ARRA to Special Education GF Contribution to SFSF programs Safe Schools Specialized Secondary Pgms AFC Cal Safe MAA Transfers to Unrestricted IMFRP-One Time Contribution (1,027,250) (97,776) (100,000) (500,000) (100,000) (100,000) (825,111) 0 0 | Regular Special Education Contribution Regular Special Education Contribution-error Adjust Regional Provider RDA Adj. to Actual-Offset by 8912 CALPADS/CALTIDES Regular Transportation | | (956) | | 109,035 | | (196,755) 410,341 | | | |
| Cal Safe (100,000) (825,111) (825, | RRMA ARRA to Special Education GF Contribution to SFSF programs Safe Schools Specialized Secondary Pgms | | (63,816) | | | | (97,776) (100,000) | | | |
| | Cal Sale MAA Transfers to Unrestricted | | (615,000) | | 825,111 | | (100,000) (825,111) | | 0 | |
| | | | | | 610,920 | | (2,385,779) | - | (197,326) | |

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 1 | 298,347 | 0 | 298,347 |
| ederal 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 | 8,657,974 |
| 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 |
| Olher Local Revenues | 8600-8799 | 3,670,572 | 88,673 | 3,759,245 | 117,400 | 3,876,645 | (206,073) | 3,670,572 | 0 1 | 3,670,672 |
| OTAL REVENUES | j | 20,555,915 | 7,635,685 | 28,191,600 | 3,391,027 | 31,582,627 | (11,026,712) | 20,555,915 | 0 | 20,556,915 |
| EXPENDITURES | | | | | | | | | | |
| ertificated 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 |
| lassified Salaries | 2000-2999 | 9,199,702 | (771,570) | 8,428,132 | 13,211 | 8,441,343 | 458,657 | 8,900,000 | 75,000 | 8,975,000 |
| mployee 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 |
| looks 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 |
| ervices, Olher 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 |
| apilol Outlay | 6000-6999 | 0 | 6,047 | 6,047 | 0 | 6,047 | (6,047) | 0 | 0 | Sand C |
| | 7100-7299 | | | | | | | | - 11 | |
| ther Oulgo | 7400-7499 | 631,876 | 81,693 | 713,569 | 0 | 713,569 | (81,693) | 631,876 | 0 | 631,876 |
| irect Support/Indirect Costs | 7300-7399 | 1,140,212 | (236,714) | 903,498 | 26,979 | 930,477 | (230,477) | 700,000 | 0 | 700,000 |
| OTAL EXPENDITURES | | 36,667,287 | 6,320,729 | 42,988,016 | 2,940,156 | 45,928,172 | (12,198,479) | 33,729,693 | (323,643) | 33,408,050 |
| XCESS (DEFICIENCY) OF REVENUES VER EXPENDITURES BEFORE OTHER INANCING 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 |
| Interfund Transfers | | | | | | | | | | |
| a) In | 8910-8929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Oul | 7610-7629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sources/Uses | 1 | | | | | | | NEUE BER | 111 | |
| a) Sources | 8930-8979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N TO GE |
| b) Uses | 7630-7699 | 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 | 12,652,009 | 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 |
| ET INCREASE (DECREASE) IN FUND BALANCE | | (4,765,642) | 847,176 | (3,918,466) | (160,049) | (4,078,515) | 3,557,546 | (520,959) | 520,969 | 0 |
| Beginning Fund Balance | | 6,718,269 | | 4,599,484 | | 4,599,484 | | 520,009 | | (0 |
| Ending Fund Balance | | 1,952,627 | | 681,018 | | 520,969 | | (0) | | (O |
| Components of Fund Balance: Restricted Balance | s | 1,952,627 | | 681,018 | | 520,969 | | (0) | | (o |
| | | | | | | | | DAX HOUSE | | |

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 _e 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 |
|---|-----------|-----------------------------------|--|---|--|--|---|-------------------------------------|--|--------------------------------|
| REVENUES | | | | | | | | 1 000 | | |
| Revenue Limit Sources | 8010-8099 | 58,616,736 | 3,895,156 | 62,511,892 | 53.130 T | 62,565,022 | (4,954,215) | 67,610,807 | (225,946) | 57,384,861 |
| Federal Sources | 8100-8299 | 8,913,667 | 7,126,287 | 16,039,954 | 3,248,551 | 19,288,505 | (10,374,644) | 8,913,861 | 0 | 8,913,861 |
| Other State Revenues | 8300-8599 | 16,829,274 | 880,928 | 17,710,202 | 464,161 | 18,174,363 | (937,699) | 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 | j | 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 | | | | | | | | | | 6 |
| 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 | 16,874,145 |
| Employee Benefils | 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 | 3,617,866 |
| 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) | 6,642,236 |
| Capitol Oullay | 6000-6999 | 5,116 | 114,168 | 119,284 | 0 | 119,284 | (119,284) | 0,070,020 | (230,109) | 0,042,236 |
| | 7100-7299 | -, | ,.30 | ,254 | | . 10,204 | (110,204) | | , | |
| Other Outgo | 7400-7499 | 1,411,873 | 81,693 | 1,493,566 | 0 | 1,493,566 | (81,693) | 1,411,673 | 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 |
| OTAL EXPENDITURES | 24 | 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 |
| INANCING SOURCES AND USES OTHER FINANCING SOURCES/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 |
| | | | | | | | | | | |
| Interfund Transfers a) In | 8910-8929 | 2,199,560 | (11,460) | 2,188,100 | (87,115) | 2,100,985 | 0.1 | 2,100,985 | 0 [| 2,100,985 |
| b) Oul | 7610-7629 | (196,856) | 0 | (196,856) | 0 | (196,856) | 0 | (196,856) | 0 | (196,856 |
| Other Sources/Uses | | | ŭ | (130,000) | o | (150,030) | | (100,000) | | (120,650 |
| a) Sources | 8930-8979 | 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/USE | ES | 2,002,704 | (11,460) | 1,991,244 | (87,115) | 1,904,129 | 0 | 1,904,129 | <u>0</u> | 1,904,129 |
| ET INCREASE (DECREASE) IN FUND BALANC | E | (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 | | 18,625,026 | | 9,217,812 |
| Ending Fund Balance | | 11,628,022 | | 16,668,966 | | 18,625,026 | | 9,217,812 | | (2,705,566 |
| Components of Fund Balance: Revolving C | ash . | 682,012 | | 682,012 | | 438,064 | | 400.004 | | 400.004 |
| Audit Adjustn | nent | · | | 002,012 | | 135,567 | | 438,064 | | 438,064 |
| 3% Required Res | | 2,998,381 | | 3,138,644 | | 3,204,881 | | 3,017,449 | | 3,083,770 |
| Designated for Textbo Designated for Maintena | | 615,000 488,920 | | 0 488,920 | | 0 488,920 | | 0 428,184 | | 521,27 |
| Other Misc Designat Restricted Fund Balar | tions | | | | | 3,008 | | | | |
| restricted Fund Balar | ives. | 1,952,627 | | 681,018 | | 520,969 | | (0) | | (|
| Unappropriated Fund Balance | | 4,891,082 | | 11,678,371 | | 13,833,617 | | | | |

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 | 2019-11 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 | (1,231,010) | 81,035,665 | (225,946) | 60,809,719 |
| Federal Sources | 8100-8299 | 55,693 | 194 | 55,887 | 0 | 55,687 | 0 | 55,887 | 0 | 55,887 |
| Other State Revenues | 8300-8599 | 9,100,252 | 460,009 | 9,560,261 | 439,085 | 9,989,346 | (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) | 968,731 |
| TOTAL REVENUES | | 68,340,825 | 4,407,818 | 72,748,643 | 663,191 | 73,411,834 | (1,796,109) | 71,615,725 | (305,154) | 71,310,671 |
| EXPENDITURES | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 34,385,181 | (2,336,631) | 32,048,550 | (1,338,386) | 39,710,164 | 4,479,896 | 35,190,060 | 1,320,680 | 36,510,740 |
| classified Salaries | 2000-2989 | 7,313,422 | (12,747) | 7,300,675 | (44,030) | 7,256,645 | 275,000 | 7,531,645 | 367,500 | 7,899,148 |
| imployee Benefits | 3000-3999 | 16,620,835 | (475,291) | 16,145,544 | 111,175 | 16,250,719 | 586,080 | 16,642,799 | 746,473 | 17,689,272 |
| 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 | 6,124,600 |
| 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 |
| OTAL EXPENDITURES | | 63,081,874 | (1,448,415) | 61,633,459 | (929,113) | 60,704,346 | 5,325,739 | 66,030,086 | 2,534,653 | 68,564,738 |
| INANCING SOURCES AND USES OTHER FINANCING SOURCES/USES | | 5,258,951 | 5,856,233 | 11,115,164 | 1,592,304 | 12,707,488 | (7,121,848) | 5,585,640 | (2,839,807) | 2,745,833 |
| 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 |
| Olher Sources/Uses | | | | . 1 | | | | | | |
| 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 | |
| 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 EINANGING SOLIDGES/LISE | 9 | (0.343.036) [| 456 220 I | /8 886 70G) I | 522 905 I | (8.352.004) | (2 285 770) [| (10.748 680) I | (107 378) | (10 946 006 |
| TOTAL OTHER FINANCING SOURCES/USE | - | (9,343,026) | 456,320 | (8,886,706) | 523,805 | (8,362,901) | (2,385,779) | (10,748,660) | (197,326) | |
| ET INCREASE (DECREASE) IN FUND BALANCE | - | (4,084,075) | 456,320 6,312,553 | 2,228,476 | 523,805 | 4,344,587 | (9,507,627) | (5,163,040) | (3,037,133) | (10,946,006 (8,200,173 |
| ET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance | - | (4,084,075) 13,759,470 | | 2,228,478 13,759,470 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 13,759,470 | | (5,163,040) 18,104,067 | | (8,200,173 12,941,017 |
| ET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance Ending Fund Balance | - | (4,084,075) | | 2,228,476 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 | | (5,163,040) | | (8,200,173 12,941,017 |
| ET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance | | (4,084,075) 13,759,470 | | 2,228,478 13,759,470 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 13,759,470 | | (5,163,040) 18,104,067 | | (8;200,173 12,941,017 4,740,844 |
| Beginning Fund Balance Ending Fund Balance Components of Fund Balance: Reserved Component Audit Adjustmen | ts | (4,084,075) 13,759,470 9,675,395 682,012 | | 2,228,478 1 13,759,470 15,987,948 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 13,759,470 18,104,057 438,064 136,567 | | (5,163,040) 18,104,057 12,941,017 438,064 | | (8;200,173 12,941,017 4,740,844 438,064 |
| Beginning Fund Balance Ending Fund Balance Components of Fund Balance: Reserved Component Audit Adjustmen 3% Required Reserve | ts or | (4,084,075) 13,759,470 9,675,395 682,012 2,998,381 | | 2,228,476 13,759,470 15,987,948 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 13,759,470 18,104,057 438,064 | | (5,163,040) 18,104,057 12,941,017 | | (8;200,173 12,941,017 4,740,844 438,064 |
| Beginning Fund Balance Ending Fund Balance Components of Fund Balance: Reserved Component Audit Adjustmen 3% Required Reserved Designated for Textbook | ls | (4,084,075) 13,759,470 9,675,395 682,012 | | 2,228,478 1 13,759,470 15,987,948 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 13,759,470 18,104,067 438,064 135,567 3,204,881 0 486,920 | | (5,163,040) 18,104,057 12,941,017 438,064 | | (8;200,173 12,941,017 4,740,844 438,064 3,083,778 |
| Beginning Fund Balance Ending Fund Balance Components of Fund Balance: Reserved Component Audit Adjustmen 3% Required Reserve Designated for Textbook | | (4,084,075) 13,759,470 9,675,395 682,012 2,998,381 615,000 | | 2,228,478 1 13,759,470 15,987,948 438,064 3,144,550 | Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i | 4,344,587 13,759,470 18,104,057 438,064 136,567 3,204,881 0 | | (5,163,040) 18,104,057 12,941,017 438,064 3,017,449 | | |

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 |
|-----------------------------------|-------------------------------------|---|-------------------------------------|--|----------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| | c-a | | e-c | | g-e | | I-g | *** |

MULTI-YEAR ASSUMPTIONS

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME REVENUES FOLIAL EXPENDITURES

| REVENUES | | | | | |
|--|--------------|----------|-------------|-------------|-----|
| Revenue Limit Sources | | | | | |
| COLA | 0.00% | 0.00% | 1.67% | 1.80% | 1 |
| RL Deficit | 17,9630% | 17,9630% | 19 6080% | 19.6080% | 1 |
| Projected CBEDS Enrollment | 11,920 | 11,920 | 11,600 | 11,448 | 1 |
| Projected P2 ADA Net Charter Adjustment | 11,499 | 11,499 | 11,205 | 10,959 | 1 |
| Change in ADA | + 161.45 ADA | | (294 ADA) | (246 ADA) | 1 1 |
| Change in Revenue Limit | 1,091,042 | 53,130 | 0 | (1,309,595) | 1 1 |
| Projected 2011-12 Change to Base RL | 1 1 | | (1,231,010) | 1,083,650 | |
| Remove Placeholder Reduction | 2,804,114 | | 0 | 0 | |
| Charter Block Grant | 0 | 0 | 0 | 0 | 1 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 1 |
| Total Additional Revenue Limit Sources | 3,895,156 | 53,130 | (1,231,010) | (225,946) | |
| Federal Revenues | | | | | |
| SFSF Reauthorization | 194_ | 0 | | l | 1 |
| Total Change in Federal Revenues | 194 | 0 | 0 | 0 | |
| Other State Revenues | 1 1 | | | | |
| State Revenues Aligned to Actual | 460,000 | | 1 1 | 1 | 1 1 |
| CSR Flexibility Expires 2012-13 | 1 1 | 1 1 | 1 1 | 0 | 1 |
| Lottery | 0 | 0 | (52,512) | (29,208) | 1 |
| Core Summer School | 0 | 0 | 1 1 | I | i i |
| Charter Categorical Block Grant | . 0 | (307) | 1 . 1 | 1 | |
| SFSF Reauthorization *Prior Year Mandated Cost Reimbursement | 0 | 0 | 0 | 1 | |
| | 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 | 1 1 | 23,195 | (23,195) | 0 | 1 |
| Rents & Leasese | 1 1 | 1 | 0 | 1 0 | 1 |
| Interest | | (17,966) | (50,000) | (50 000) | 1 1 |
| Adjust Other Local Income | 52,459 | | 0 | 0 0 | 1 1 |
| Adjust Donations | | 165,747 | 0 | 0 | 1 1 |
| Total Change in Other Local Revenues | 52,459 | 170,976 | (73,195) | (50,000) | 1 1 |
| TOTAL CHANGE TO REVENUES | 4,407,624 | 663,191 | (1,795,109) | (305,154) | |

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 |
|---|-----------------------------------|---|---|-------------------------------------|--|-----------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| EXPENDITURES | | C-8 | | 0-C | | g-e | | i-g | |
| Certificated Salaries Adjust FTE to Enrollment Estimated Stlep/Column Increases Position Control Changes | \$62,772/FTE | 801,998 | | 0 (1,987) | | (6,0 FTE) (376,632) 849,160 | | (4.0 FTE) (251,088) 853,000 | |
| SFSF Reauthorization Bargaining Unit Salary Management Changes Federal Jobs Bill final 10% | | 0 (424,376) (43,304) (2,670,949) | | (804,812) (235,234) | | 804,812 2,906,183 | | 424,376 43,304 | |
| Move unused ARRA allocation from RE to UR | | (2,336,631) | | (1,338,386) | | 296,373 4.479,896 | | 1,320,680 | |
| Total Change in Certificated Salaries | | (2,336,631) | | (1,338,360) | | 4,479,000 | | 1,320,000 | |
| Classified Salaries Position Control Changes Estimated Selp Increases Bargaining Unit Changes Transfer to Federal Jobs Grant | | 79,753 D (92,500) | | (44,030) | | 275,000 | | 275,000 92,500 | |
| Total Change in Classified Salaries | | (12,747) | | (44,030) | | 275,000 | | 367,500 | |
| Employee Benefits Position Control Changes Position Control Changes | | (68,707) 0 | | 111,175 | | | | | |
| Change In Health & Welfare est 8% Incr Certificated Bargaining Unit Changes Classified Bargaining Unit Changed Management Bargaining Unit Changes | | (55,850) (343,500) (7,234) | | | | 911,080 | | 664,889 55,850 18,500 7,234 | |
| Eliminate Classified Golden Handshake thru 2012-13 CUTA Red Plan One Time waiver of savings | | 0 | | 0 | | (325,000) | | 0 | |
| Total Change in Employee Benefits | | (475,291) | | 111,175 | | 586,080 | | 746,473 | |
| Books and Supplies Allocate Carryover Adjust Donations | | 905,174 | | 157,090 | | | | | |
| Total Change in Books and Supplies | | 905,174 | | 157,090 | | 0 | | 0 | |
| Services, Other Operating Expenses Allocate Carryover Misce Program Adjustments District Wide Copier Lease Adjustment Ullilities Increase at 5% Property & Liability Estimated Increase | | 126,245 0 0 | | 2,221 209,516 0 280 | | (2,000) 50,000 50,000 | | 50,000 50,000 | |
| Total Change in Services, Other Oper, Expenses | - | 126,245 | | 212,017 | | 98,000 | | 100,000 | |
| apitol Outlay Other Changes to Capitol Outlay | | 108,121 | | | | (113,237) | | | |
| Total Change in Capitol Outlay | | 108,121 | | 0 | | (113,237) | | 0 | |
| Ither Outgo Adjust CLC Parcel Tax Transfer to Actual OPEB Transfer to F71 Other Changes to Other Outgo | | 0 | | 0 | | | | | |
| Total Change in Other Outgo | | 0 | | | | 0 | | 0 | |
| irect Support/Indirect Costs Changes to Indirect Costs-GF Changes to Indirecl Costs-Other Funds | | 236,714 | | (26,979) | | | | | |
| Total Change in Other Outgo | | 236,714 | | (26,979) | | 0 | | 0 | |
| OTAL CHANGES IN EXPENDITURES | | (1,685,129) | | (902,134) | | 5,325,739 | | 2,534,653 | |

OTHER FINANCING SOURCES/USES

Interfund Transfers

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 ∨ 11-12 F g-e | 2011-12 Projected Budget G | Variance 12-13 v. 11-12 H i-g | 2012-13 Projected Budget |
|---|-----------------------------------|--|---|--|--|--|-------------------------------------|--|--------------------------------|
| a) In | | (11,460) | | (87,115) | | 1 | | 0 1 | |
| 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 Regular Special Education Contribution-error Adjust Regional Provider RDA Adj. to Actual-Offset by 8912 CALPADS/CALTIDES Regular Transportation | | 1,147,554 (956) | | (410,341) 109,035 87,115 | | 0 (196,755) 410,341 50,772 | | 0 (197,326) | |
| Special Education Transportation RRMA ARRA to Special Education GF Contribution to SFSF programs Safe Schools Specialized Secondary Pgms AFC Cal Safe | | (63,818) | | | | (1,027,250) (87,776) (100,000) (500,000) (100,000) | | | |
| MAA Transfers to Unrestricted IMFRP-One Time Contribution | | (615,000) | | 825,111 | | (825,111) 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 | | (2,385,779) | | (197,326) | |

2nd Interim MYP-w Tax Extension

| 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 | | | | | | TI | | W1 300 | | |
| 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 | 8,867,974 |
| 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 | 3,878,645 | (206,073) | 3,670,572 | 0 | 3,670,572 |
| TOTAL REVENUES | I | 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 | | | | | | | | 110 | | |
| 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 | 2000-2009 | 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 | 7,725,000 | (25,000) | 7,700,000 |
| looks and Supplies | 4000-4999 | 2,876,396 | 5,732,246 | 8,608,642 | 871,951 | 9,480,593 | (8,262,204) | 1,218,369 | 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 | ٥ | 713,569 | (81,693) | 631,876 | ااه | 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 |
| OTAL EXPENDITURES | | 36,667,287 | 6,320,729 | 42,988,016 | 2,940,156 | 46,928,172 | (12,198,479) | 33,729,683 | (323,643) | 33,408,050 |
| 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) |
| THER FINANCING SOURCES/USES | | | | | | | | | | |
| Interfund Transfers a) In | 8910-8929 | 0 1 | 0 1 | 0 | 0 1 | 0 | 0.1 | 0 1 | 011 | 0 |
| b) Out | 7610-7629 | 0 | 0 | 0 | 0 | 0 | 0 | . 0 | 0 | 0 |
| Other Sources/Uses | 1 | | | | | | | 85.5 | | |
| a) Sources | 8930-8979 | 0 | 0 | 0 | D | 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) | 10,287,030 | 2,385,779 | 12,862,809 | 197,326 | 12,850,135 |
| TOTAL OTHER FINANCING SOURCES/US | ES | 11,345,730 | (467,780) | 10,677,950 | (610,920) | 10,267,030 | 2,385,779 | 12,652,809 | 197,326 | 12,860,135 |
| ET INCREASE (DECREASE) IN FUND BALAN | CE | (4,765,642) | B47,176 | (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 | | 4,589,484 | | 520,969 | | (0) |
| Ending Fund Balance | | 1,952,627 | | 681,016 | | 520,969 | | (0) | | (0) |
| Components of Fund Balance: Restricted Balan | ices | 1,952,627 | | 681,018 | | 520,969 | | (0) | | (0) |
| | | | | | | | | 10 20 | | |
| CHARLES CONTRACTOR AND CHARLES CONTRACTOR | | | | | | | | | | |
| Unappropriated Fund Balance | | 0 | | | | 0 | | 0 | | - 0 |

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION WITH the extension of temporary taxes

| No. 124 | | | | | | | | | | |
|---|------------------------|-----------------------------------|------------------------------------|---|---|--|----------------------------------|-------------------------------------|---------------------------------|--------------------------------|
| | | 2010-11 Adopted Budget A | Variance Adopted v_1st Int B | 2010-11 First Interim Budget C | Variance 1st Int v _e 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 |
| | | | c-a | ŭ | e-c | | g-e | | ⊢g | |
| REVENUES | | | | | | | | | | |
| Revenue Limit Sources | 8010-8099 | 58,616,736 | 3,895,156 | 62,511,892 | 53,130 | 62,566,022 | (1,231,010) | 61,334,012 | (225,946) | 61,108,086 |
| Federal Sources | 8100-8299 | 8,913,667 | 7,126,287 | 16,039,954 | 3,248,551 | 19,288,505 | (10,374,644) | 8,913,661 | 0 | 8,913,861 |
| Other State Revenues | 8300-8599 | 16,829,274 | 880,928 | 17,710,202 | 464,161 | 18,174,363 | (937,899) | 17,238,484 | (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 | (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 | 2000-2009 | 16,513,124 | (784,317) | 15,728,807 | (30,819) | 15,697,988 | 733,657 | 16,431,645 | 442,500 | 16,874,145 |
| Employee Benefits | 3000-3999 | 24,347,862 | (115,002) | 24,232,860 | (291,268) | 23,941,693 | 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 | 8,824,293 | 54,736 | 8,879,028 | (236,789) | 6,642,239 |
| Capitol Outlay | 6000-6999 | 5,116 | 114,168 | 119,284 | 0 | 119,284 | (119,284) | 0 | 0 | 0 |
| | 7100-7299 | | | | | 4 444 544 | | 4 444 979 | | 1,411,873 |
| Other Outgo | 7400-7499 7300-7399 | 1,411,873 | 81,693 | 1,493,566 | 0 | 1,493,566 | (81,693) | 1,411,873 | 0 | (340,603 |
| Direct Support/Indirect Costs | /300-/399 | (110,126) | 0 | (110,126) | · | (110,126) | (230,477) | (340,603) | | |
| TOTAL EXPENDITURES | | 99,749,161 | 4,872,314 | 104,621,475 | 2,011,043 | 106,632,518 | (6,872,740) | 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 | | | | | | - 1 | | | | |
| 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) Oul | 7610-7629 | (196,856) | 0 | 1(196,856) | 0 | (196,866) | 0 | (196,856) | 0 | (196,866 |
| Olher 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 |
| Contributions to Restricted Programs | 8980-8999 | 0 | 0 | 0 | o | 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 | · | 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 | | 18,358,954 | | 18,358,954 | | 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 Componen | | 682,012 | | 682,012 | | 438,064 | | 438,064 | | 438,06 |
| Audit Adjustmer 3% Required Resen | | 2,998,381 | | 3,138,644 | | 135,567 3,204,881 | | 3,017,449 | | 3,083,779 |
| Designated for Textbool | ks | 615,000 | | 0 | | 0 | | 0 | | |
| Designated for Maintenand Other Misc Designation | | 488,920 | | 488,920 | | 488,920 3,008 | | 428,184 | | 521,277 |
| Restricted Fund Balance | | 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 |

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| 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: 3.3/// |
|---|
| 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: |
| CERTIFICATION OF FINANCIAL CONDITION / President of the Governing Board |
| 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. |
| _X 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.

| CRITE | RIA 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 | |

| RITE | RIA AND STANDARDS (conti | nued) | 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. | х | 13 |
| 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. | | х |
| 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. | | х |
| 6а | 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. | | х |
| 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. | | х |
| 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. | | х |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | х | |
| 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. | х | v. St |

| | EMENTAL 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? | х | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | х | |
| 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)? | | х |
| 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 | |

| S6 | EMENTAL INFORMATION (co | | No | Yes |
|------|---|---|-----|-----|
| 50 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | Х |
| (40) | | If yes, have annual payments for the current or two subsequent flscal years increased over prior year's (2009-10) annual payment? | | х |
| | | 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? | х | |
| \$7a | Posternployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | х |
| İ | | If yes, have there been changes since first interim in OPEB liabilities? | х | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | х | |
| | €. | 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: | | 3 |
| - 1 | Calif | Certificated? (Section S8A, Line 1b) | X | |
| 1 | | Classified? (Section S8B, Line 1b) | X | |
| 00 | | Management/supervisor/confidential? (Section S8C, 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? | х | |
| | | negative fund balance at the end of the current fiscal year? | | ^ |

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

| Lement NAY 7,813,00 7,326,29 7,326,29 7,326,29 0,00 | escription | 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) |
|--|---|--|---|---|---|-----------------------------------|---|
| 2. Special Education | LEMENTARY | | | | | | Detr |
| General Education 3,725.00 3,715.64 3,715.64 3,715.64 0.00 | . General Education | 7,613,00 | 7,326.29 | 7,326,29 | 7,326.29 | 0.00 | |
| Special Education | | 0.00 | 266.09 | 286.09 | 286,09 | 0.00 | |
| DUNTY SUPPLEMENT County Community Schools 0,00 | . General Education | 3,725.00 | 3,715.64 | 3,715.64 | 3,715.64 | 0.00 | |
| Special Education | | 0.00 | 171.43 | 171.43 | 171.43 | 0.00 | 263 |
| TOTAL, K-12 ADA | . County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| ADA for Necessary Small Schools also included in lines 1 - 4. O.00 O.00 Regional Occupational Centers/Programs (ROC/P)* ASSES FOR ADULTS Its Enrolled, State Jortioned* Its Enrolled, State Jortioned* Independent Study - (Students 21 years or older and students 19 years or older and students 19 years or older and not continuously enrolled since their listh birthday)* TOTAL, CLASSES FOR ADULTS Adults in Correctional Facilities O.00 | . Special Education | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | |
| Schools also included in lines 1 - 4. 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | TOTAL, K-12 ADA | 11,338.00 | 11,499,45 | 11,499,45 | 11,499.45 | 0.00 | |
| Centers/Programs (ROC/P)* ASSES FOR ADULTS Concurrently Enrolled Secondary Students* Its Enrolled, State Jortioned* Independent Study - (Students 21 years or older and students 19 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* TOTAL, CLASSES FOR ADULTS Aduits In Correctional Facilities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | Schools also included | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | |
| Facilities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | Centers/Programs (ROC/P)* ASSES FOR ADULTS Concurrently Enrolled | | | | | | |
| 6. ADA TOTALS (Sum of lines 7, 9, 13, 8 14) 11,338.00 11,499.45 11,499.45 11,499.45 0,00 PPLEMENTAL INSTRUCTIONAL HOURS | 2. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* | | | | | | |
| . Elementary* | . Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* . TOTAL, CLASSES FOR ADULTS . Adults in Correctional | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | ortioned* 2. Independent Study - (Students 21 years or older and students 19 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 3. TOTAL, CLASSES FOR ADULTS 3. Adults in Correctional Facilities 4. ADA TOTALS (Sum of lines 7, 9, 13, & 14) | | | | | 8 | |

18. TOTAL, SUPPLEMENTAL HOURS

| lescription | 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) |
|--|--|---|--|---|-----------------------------------|---|
| 19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)* | . 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 04 |
| HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)* | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | ge |
| HARTER SCHOOLS 1. 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 | | (e) - | 207 | | .7 | |
| 30 in Form RLI) | . 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 04 |
| b. All Other Block Grant Funded Charters | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 09 |
| 22. Charter ADA funded thru the Revenue Limit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 3. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a; 21b, and 22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 24. SUPPLEMENTAL INSTRUCTIONAL HOURS* | | | | | | |

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

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

Printed: 3/10/2011 1:07 PM

| Description | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|---|-----------------------|------------------------------------|--------------------------|
| BASE REVENUE LIMIT PER ADA | , | | | |
| 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 |
| 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 |
| 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 | 202 | | | 0,00 |
| 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 | | 1 = 10 = 11 10 10 | 74,551,110,65 | 10,102,200.01 |
| ю. Deficit Factor | 0281 | 0.81645 | 0.81645 | 0.82037 |
| 17. TOTAL, DEFICITED REVENUE LIMIT | | | | 0.02001 |
| (Line 15 times Line 16) | 0284 | 59,465,434.06 | 59,465,434.06 | 60,536,910.32 |
| OTHER REVENUE LIMIT ITEMS | trem te | | | 33,033,010.02 |
| 18. Unemployment Insurance Revenue | 0060 | 425,763.00 | 425,763.00 | 453,203.00 |
| 19. Less: Longer Day/Year Pénalty | 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 | | 5.00 | 0.00 | 0.00 |
| (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 |

Second Interim 2010-11 INTERIM REPORT General Fund Revenue Limít Summary

Printed: 3/10/2011 1:07 PM

| Description | Principal Appt. Software | Original | Board Approved | Projected Year |
|--|--------------------------------|----------------------------------|------------------|----------------|
| Description REVENUE LIMIT - LOCAL SOURCES | Data ID | Budget | Operating Budget | Totals |
| 25. Property Taxes | 0587, 0660 | 20,196,991.00 | 20,196,991.00 | 00 005 000 00 |
| 26. Miscellaneous Funds | 0588 | 0.00 | 20,190,991.00 | 22,325,698.00 |
| 27. Community Redevelopment Funds | 0589 | 303,100.00 | | 212,157.00 |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | 2,262,301.00 | 2,262,301.00 | |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES | 0000 | 2,202,301.00 | 2,202,301.00 | 1,571,372.00 |
| (Sum Lines 25 through 27, minus Line 28) | 0126 | 18,237,790.00 | 18,237,790.00 | 20.066.482.06 |
| 30. Charter School General Purpose Block Grant Offset | 0120 | 10,237,730.00 | 10,237,790.00 | 20,966,483.00 |
| (Unified Districts Only) | 0293 | 0.00 | 0.00 | 0.00 |
| 31. STATE AID PORTION OF REVENUE LIMIT | 0233 | 0.00 | 0.00 | 0.00 |
| (Sum Line 24, minus Lines 29 and 30. | 20 | | | |
| If negative, then zero) | 0111 | 41,329,903.06 | 41 220 002 00 | 00 007 004 00 |
| OTHER ITEMS | UIII | 41,329,903.00 | 41,329,903.06 | 39,697,384.32 |
| 32. Less: County Office Funds Transfer | 0458 | 0.00 | 0.00 | -0.00 |
| 33. Core Academic Program | 9001 | | 0.001 | 0.00 |
| 34. California High School Exit Exam | 9002 | | Cago de Cago | |
| 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 | 3.103, 9007 | | | |
| 38. Basic Aid "Choice"/Court Ordered Voluntary | 3.103, 9007 | WATER TO SEE STATE OF THE SECOND | | |
| Pupil Transfer | 0634, 0629 | 0.00 | 0.00 | |
| 39. Basic Aid Supplement Charter School Adjustment | 9018 | 0.00 | 0.00 | <u> </u> |
| 40. All Other Adjustments | 3016 | (2,804,114.00) | (2,804,114.00) | 0.00 |
| 41. TOTAL, OTHER ITEMS | | (2,004,114.00) | (2,004,114.00) | 0.00 |
| (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 | | (2,004,114,00) | (2,504,114.00) | 0.00 |
| LIMIT (Sum Lines 31 and 41) | | | 9 1 | |
| (This amount should agree with Object 8011) | | 38,525,789.06 | 38,525,789.06 | 39,697,384.32 |
| an a | | | | |
| 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 | | | | 73344117 |
| (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 |
| 77. Community Day School Additional Funding | 3103, 9007 | 211,508.00 | 211,508.00 | 211,508.00 |

| - Carren - C | | | r | - | , | |
|--|------------------------|---|--|------------------------------|---|----------------------------------|
| | | Projected Year | % | | % | |
| | | Totals | Change | 2011-12 | Change | 2012-13 |
| Description | Object | (Form 011) | (Cols. C-A/A) | Projection | (Cols E-C/C) | Projection |
| | Codes | (A) | (B) | (C) | (D) | (E) |
| A. REVENUES AND OTHER FINANCING SOURCES | Çe | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line Alls) | | ¥5 | | ra a complete to being | | |
| Revenue Limit Sources | 8010-8099 | 62,266,675.00 | 7. 7. | | | |
| a. Base Revenue Limit per ADA (Fortn RLI, line 4, ID 0024) | 0010 0055 | 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 Ala times line Alb, 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 | | | | | | |
| Ale plus Atd, 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) g. Deficited Revenue Limit (Line Ale times line Alf, ID 0284) | | 0.82037 60,536,910.32 | -2.01% -2.27% | 0.80392 59,162,765,41 | 0.00% -0.43% | 0.80392 |
| h. Plus: Other Adjustments (e.g., basic aid, charter schools | | 00,330,710.32 | -2,2170 | 39,102,703,41 | -0.43% | 58,909,846.52 |
| 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 Alg thru Alj) | | | 100 | | | |
| (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 |
| Other State Revenues Other Local Revenues | 8300-8599 | 9,999,346.00 | -4.92% | 9,507,442.00 | -0.31% | 9,478,234.00 |
| 5. Other Financing Sources | 8600-8799 8900-8999 | 1,089,926.00 (8,166,045.00) | -6,72% 29.22% | 1,016,731.00 (10,551,824.00) | -4.92% 1.87% | 966,731.00 |
| 6. Total (Sum lines Alk thru A5) | 0200-0222 | 65,245,789.32 | -12,12% | 57,340,696,41 | -0,88% | (10,749,150.00) 56,838,216.02 |
| 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | | 03,249,709,32 03,000,000,000,000,000 | DOMESTICAL STRUCT | 37,540,070,41 | 70,0076 | 20,030,210.02 |
| 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) | | | | | | |
| L. Certificated Salaries | | | | | | |
| a. Base Salaries | | | Secretary print | 30,710,164.00 | again black | 35,190,060.00 |
| b. Step & Column Adjustment | | | | 849,160.00 | 国际政务程序 | 853,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 3,630,736.00 | 202000000000000000000000000000000000000 | 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 | | SG 123 | 572 | 4 | | |
| a. Base Salaries | | | | 7,256,645.00 | | 7,531,645,00 |
| b. Step & Column Adjustment | 5), | 0.07 | | 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% | L7,589,272,00 |
| 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) 710 | 0-7299, 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 |
| 0. Other Adjustments (Explain in Section F below) | | War day of the | | | | |
| 1. 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 | 117711115-SELLICAN | | de Situation | | | |
| Line A6 minus line B11) | | 4,344,587.32 | | (8,886,244.59) | | (11,923,377.98) |
| D. FUND BALANCE | | | | | | - North Control of |
| | | | STATE OF THE STATE OF | 40 104 007 04 | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 13,759,469.69 | | 18,104,057,01 | And the second | 9,217,812.42 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,104,057.01 | | 9,217,812.42 | 1992 1872 1982 | (2,705,565,56) |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Fund Balance Reserves | 9710-9740 | 197,364,00 | 建筑建筑 | | | |
| b. Designated for Economic Uncertainties | 9770 | 3,204,881.00 | | | | |
| c, Fund Balance Designations | 9775, 9780 | 868,195.11 | X., | | | |
| 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 D3c must agree with line D2) | 9 | 18,104,056,69 | | 9,217,812.42 | 1.2 In the second second | (2,705,565.56) |
| (An and a second | | 10,107,000,00 | and the last of th | 21217012-42 | | (4,700,000,00 |

| 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. AVAILABLE RESERVES | | The same of the sa | 100 to | | ME TO THE PERSONS | (E) |
| 1. General Fund | | | | | | |
| a. Designated for Economic Uncertainties | 9770 | 3,204,881,00 | | 0.00 | | |
| b. Undesignated/Unappropriated Amount | 9790 | 13,833,616,58 | | 9,217,812.42 | | 0.00 |
| If GL data does not exist, key enter lines E2a and E2b. | | 101000101010 | | 3,217,012,42 | 2000 | (2,705,565.5 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | 74 - 7 Y | | | |
| a. Designated for Economic Uncertainties | 9770 | | | | | |
| b. Undesignated/Unappropriated Amount | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1 thru E2b) | 1) | 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 Bld, 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

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

| CRITERIA AND STANDARDS | | | | |
|--|---|--|------------------------------|------------------------|
| 1. CRITERION: Average Daily | Attendance | | | |
| STANDARD: Funded averag two percent since first interim | e daily attendance (ADA) for any of projections. | the current fiscal year or two s | ubsequent fiscal years has n | ot changed by more tha |
| District | 's ADA Standard Percentage Range: | -2.0% to +2.0% | | |
| A. Calculating the District's ADA Va | riances | 100.00 | | |
| | Revenue Limit (F First Interim Projected Year Totals (Form 01CSi, Item 1A) | Second Interim Projected Year Totals (Form RLI, Line 5b) Form MYPI, Unrestricted, A1b) | Percent Change | Status |
| Fiscal Year | | | | |
| urrent Year (2010-11) | 11,499,45 | 11,499,45 | 0.0% | Mel |
| urrent Year (2010-11) at Subsequent Year (2011-12) | | 11,499.45 11,282.44 11,036.05 | 0.0% 0.7% 0.7% | Met |
| urrent Year (2010-11) at Subsequent Year (2011-12) nd Subsequent Year (2012-13) | 11,499,45 11,206,00 10,959.00 | 11,282.44 | 0.7% | |
| urrent Year (2010-11) st Subsequent Year (2011-12) nd Subsequent Year (2012-13) B. Comparison of District ADA to th ATA ENTRY: Enter an explanation if the s | 11,499,45 11,206,00 10,959.00 | 11,282.44 11,036.05 | 0.7% 0.7% | Met Met |

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

| 2. | CRITERION: Enrolli | 4 |
|-----------|----------------------|------|
| 4. | CKI I ERIUN: ERIOIII | menr |

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: 42.0% 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.

| Enroilment |
|------------|
|------------|

| Fiscal Year | (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | Percent Change | Status |
|-------------------------------|-----------------------|--------------------------------|----------------|--------|
| 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) | 5. | |
|------------------------------------|----|--|
| 20 | | |

04 61424 0000000 Form 01CS

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 |
|-----------------------------|--|---|------------------|
| 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 | 11,796 | 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. | CDIT | EDICAL | Revenue | 1 : :4 |
|----|-------|--------|---------|--------|
| 4. | CRITI | ERION: | Revenue | I imit |

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.

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

| | First Interim | Second Interim | | |
|-------------------------------|-----------------------|-----------------------|----------------|--------|
| Fiscal Year | (Form 01CSI, Item 4A) | Projected Year Totals | Percent Change | Status |
| Current Year (2010-11) | 62,235,239.00 | 62,235,239.00 | 0.0% | Met |
| 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) | | 20 | | | 3 | |
| | | | | | | |
| | | | | -53 | | |

04 61424 0000000 Form 01CS

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.

| | Unaudited Actua (Resources | Ratio | |
|-----------------------------|---|--|---|
| Fiscal Year | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
| 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 | | | • |
| (Crilerion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard | | | |
| (historical average ratio, plus/minus the | | | ii e |
| greater of 3% or the district's reserve | | | 1 |
| 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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

| | Salaries and beliefits | rotal experiutures | Ratio | |
|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| | (Form 011, Objects 1000-3999) | (Form 011, Objects 1000-7499) | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | to Total Unrestricted Expenditures | Status |
| Current Year (2010-11) | 54,223,528.00 | 60,704,346.00 | 69.3% | Not Met |
| 1st Subsequent Year (2011-12) | 59,564,504.00 | 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.

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

| Explanation: | One time Federal Jobs and ARRA fund have reduced salaries in the 10-11 year. | NA CASA | | |
|-----------------------|--|---------|--|-----|
| (required if NOT met) | | 161 | | 9.0 |
| 1 1 | | | | |

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 A. Calculating the District's Chang ATA ENTRY: First Interim data that exist xists, data for the two subsequent years of xplanations must be entered for each cat blect Range / Fiscal Year | rict's Other Revenues and Expenditures Ex To Other Revenues and Expenditures Ex To by Major Object Category and Cor Will be extracted; otherwise, enter data into Will be extracted; if not, enter data for the two The egory if the percent change for any year ex First Interim Projected Year Totals | planation Percentage Range: mparison to the Explanation Percentage of the first column. Second interim days to subsequent years into the second | a for the Current Year are extract column. | ted. If Second Interim Form MY |
|--|--|--|---|--------------------------------|
| A. Calculating the District's Change PATA ENTRY: First Interim data that exist xists, data for the two subsequent years of the part of the two subsequent years of the two subsequent years of the two subsequent years of the two subsequents of the two su | will be extracted; otherwise, enter data into will be extracted; if not, enter data for the two egory if the percent change for any year ex First Interim Projected Year Totals | mparison to the Explanation Per or the first column. Second laterim day to subsequent years into the second ceeds the district's explanation percent | rcentage Range a for the Current Year are extract | ed. If Second Interim Form MY |
| ATA ENTRY: First Interim data that exist class, data for the two subsequent years we calculate the control of t | will be extracted; otherwise, enter data into will be extracted; if not, enter data for the two egory if the percent change for any year ex First Interim Projected Year Totals | o the first column. Second laterim day to subsequent years into the second ceeds the district's explanation perce | a for the Current Year are extract column. | ted. If Second Interim Form MY |
| planations must be entered for each cat plect Range / Fiscal Year Federal Revenue (Fund 01, Obje | will be extracted; if not, enter data for the tw egory if the percent change for any year ex First Interim Projected Year Totals | to subsequent years into the second ceeds the district's explanation perce | column. | ted. If Second Interim Form MY |
| oject Range / Fiscal Year Federal Revenue (Fund 01, Object Year | egory if the percent change for any year ex First Interim Projected Year Totals | ceeds the district's explanation perce | | |
| oject Range / Fiscal Year Federal Revenue (Fund 01, Ob) rrent Year (2010-11) | First Interim Projected Year Totals | | - | |
| Federal Revenue (Fund 01, Obje rrent Year (2010-11) | Projected Year Totals | | | :* |
| Federal Revenue (Fund 01, Objeurrent Year (2010-11) | | Projected Year Totals | | Change is Outside |
| urrent Year (2010-11) | (Form 01CSI, Item 6A) | (Fund 01) (Form MYPI) | Percent Change | Explanation Range |
| | ects 8100-8299) (Form MYPI, Line A2) | | | |
| | 16,039,954.00 8,913,861.00 | 19,288,505.00 | 20.3% | Yes |
| d Subsequent Year (2012-13) | 8,913,861.00 | 8,913,861.00 8,913,861.00 | 0.0% | No No |
| | 0,010,001,00 | 00.100,0104 | 0.0% | JVO |
| rrent Year (2010-11) | Objects 8300-8599) (Form MYPI, Line A3 | 18,174,363,00 | 2,6% | I No |
| Subsequent Year (2011-12) | 17,289,283.00 | 17,236,464.00 | -0.3% | No |
| d Subsequent Year (2012-13) | 15,361,483.00 | 17,207,256.00 | 12.0% | Yes |
| Other Local Revenue (Fund 01, | Objects 8600-8799) (Form MYPI, Line A4 4,678,195,00 | 4,966,571,00 | 6.2% | Yas |
| Subsequent Year (2011-12) | 4,539,522.00 | 4,687,303.00 | 3.3% | Yes No |
| Subsequent Year (2012-13) | 4,489,522.00 | 4,637,303.00 | 3,3% | No |
| Explanation: Local (required if Yes) | al donations have been reallocation to actua | al w/carryover. | | |
| (reduied ii Tea) | | | | |
| L | *.46 III | X | | |
| | bjects 4000-4999) (Form MYPI, Line B4) | | 137111111111111111111111111111111111111 | |
| телt Year (2010-11) Subsequent Year (2011-12) | 10,153,139,00 | 11,182,180.00 | 10.1% | Yes |
| Subsequent Year (2012-13) | 3,744,497,00 | 2,919,976.00 3,617,869.00 | -22.0% -3.4% | Yes No |
| | | | 11-11/100/5 | |
| Explanation: Rest (required if Yes) in 10 | ncted program shave been adjusted to med -11. | et actual awards for 10-11, 12-13 had | been adjauled for reductions to | one time allocations being spe |
| Services and Other Operating E: | kpenditures (Fund 01, Objects 5000-5999 |) (Form MYPL Line B5) | | |
| rent Year (2010-11) | 6,522,101.50 | 6,824,292.50 | 4.6% | l No |
| Subsequent Year (2011-12) | 6,729,074.00 | 6,879,028.00 | 2.2% | No |
| Subsequent Year (2012-13) | 6,779,074.00 | 6,642,239.00 | -2.0% | No |
| Explanation: (required if Yes) | 1111 | | | |

| A ENTRY: All dala are extracted | or calculated. | | | |
|---|---|--|--|---------------------------------|
| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
| Total Fodoval Other Ctotal and | 04 | | | |
| Current Year (2010-11) | Other Local Revenue (Section 6A) 38.428.351.00 | 42,429,439.00 | 10.4% | T Not Mad |
| 1st Subsequent Year (2011-12) | 30,742,666.00 | 30,837,628.00 | 0.3% | Not Met Met |
| 2nd Subsequent Year (2012-13) | 28,764,866.00 | 30,758,420.00 | 6.9% | Not Met |
| | | Contract to the contract to th | | , |
| | Services and Other Operating Expenditur | | | |
| 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 |
| C. Comparison of District Total O | perating Revenues and Expenditures | to the Standard Percentage R | 2000 | |
| | | | The same of the sa | V |
| Federal Revenue (linked from 6A if NOT met) | authorization of ARRA-SFAF, final 10% of Fe | | /III | |
| | # 100 to | | | |
| Explanation: Loc Other Local Revenue (finked from 6A if NOT met) | al donations have been reallocation to actua | l w/carryover, | | is a second |
| subsequent fiscal years. Reasons | nore total operating expenditures have chang s for the projected change, descriptions of the nin the standard must be entered in Section 6 | e methods and assumptions used in | the projections, and what changes | |
| | stricted program shave been adjusted to mee 0-11. | et actual awards for 10-11, 12-13 ha | s been adjusted for reductions to o | ne time allocations being spent |
| | | 11 | W. | |
| Explanation: Services and Other Exps (linked from 6A | | | | 2 |

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

CRITERION: Facilities Maintenance

STANDARD: Identify changes that has

| A. Determining the District's Compli | ance with the Contribution Requ | irement for EC Section 17584 - | Deferred Maintenance | |
|---|---|--|-----------------------------------|---|
| NOTE: SBX3 4 (Chapter 12, Statutes of Therefore, this section has been | f 2009) eliminates the local match re | (#7) | | om 2008-09 through 2012-13. |
| B. Determining the District's Com 2008-09 through 2012-13 - Ongoing | ppliance with the Contribution g and Major Maintenance/Rest | Requirement for EC Section ricted Maintenance Account (| 7070.75 as modified by OMMA/RMA) | Section 17070.766, effective |
| IOTE: EC Section 17070.766 reduces the calculation in this section has been in | contributions required in EC Section 170 revised accordingly for that period, | 070.75 from 3 percent to 1 percent for | a five-year period from 2008- | 09 through 2012-13. Therefore, the |
| ATA ENTRY: Budget Adoption and First In Atracted. | iterim data thet exist will be extracted; o | therwise, enter Budget Adoption and | First Interim data into lines 1 a | and 2 as applicable. All other data are |
| | 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 | |
| First Interim Contribution (information (Form 010SI, First Interim, Criterion | n only) 76, Line 1) | 2,171,000.00 | | T 25 G |
| status is not met, enter an X in the box that | best describes why the minimum requir | ed contribution was not made; | le: | |
| X | Not applicable (district does not Exempt (due to district's small si Other (explanation must be provi | participate in the Leroy F. Green Schoze [EC Section 17070.75 (b)(2)(D)]) ided) | ool Facilities Act of 1998) | |
| Explanation: | | | | |

8. CRITERION: Deficit Spending

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

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

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.

| | | Projected ' | Year Totals | | 8 | 1 1/15 |
|-------------------------------|------------|--|---|---|-----|---------|
| Fiscal Year | 2) | Net Change in Unrestricted Fund Balance (Form 01!, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01f, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Levet (If Net Change in Unrestricted Fund Balance is negative, else N/A) | · (| Status |
| 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.8

Chico Unified Butte County

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

| CRITERION: Fund and Cash Balance | . CRI | TERION: | Fund | and | Cash | Balance |
|--|-------|---------|------|-----|------|---------|
|--|-------|---------|------|-----|------|---------|

| 9A-1. Determining if the District's C | Seneral Fund Ending Balance is Positive | | | |
|--|--|--|--|--|
| | | | | |
| DATA ENTRY: Current Year data are extr | acted. If Form MYPI exists, data for the two subsequent years | will be extracted; if no | t, enter data for the two subsequ | ent years. |
| | ** | 727 - 2 | | |
| | Ending Fund Balance | | | |
| | General Fund | | | |
| Fiscal Year | Projected Year Totals | 2.5 | | |
| Сиrrent Year (2010-11) | (Form 01I, Line F2) (Form MYPI, Line D2) | Status Met | 1 | |
| ist Subsequent Year (2011-12) | 9,217,812.42 | Met | | |
| 2nd Subsequent Year (2012-13) | (2,705,565.56) | Not Met | 1 | |
| | | | | |
| A-2. Comparison of the District's I | inding Fund Balance to the Standard | | | |
| | | | | |
| ATA ENTRY: Enter an explanation if the | standard is not met. | | .5 | |
| 1a. STANDARD NOT MET - General | filled entling balance is projected to be perceive to any at the | mumumuh disa saharan s | 25/040 | |
| | fund ending balance is projected to be negative for any of the ne methods and assumptions used in projecting the ending fun | ourrent tiscal year or to d balance, and what c | wo subsequent fiscal years. Prov hanges will be made to ensure t | ride reasons for the negative |
| positive. | , | | inaligot will be intede to clique t | ne ending fully balance is |
| | ¥6 | 12 | | |
| Explanation: With | nout the passage of the current tax law and in the event the sta | te does not address th | ne 11-12 budget, the district will a | need to make burdget |
| (required if NOT met) | stments to mitigate the negative FB in 2012-13 | | and the second s | iced to make budget |
| | | | 114 | |
| | | | | |
| | | | | |
| | | | 5.5 | |
| B. CASH BALANCE STANDAR | RD: Projected general fund cash balance will be post | live at the end of t | he current fiscal way | 91 |
| | | are at the one of | no content liscai year, | |
| 3-1. Determining if the District's Er | iding Cash Balance is Positive | | | |
| ATA ENTRY: If Form CASH exists, data | will be extracted; if not, data must be emered below. | | | |
| | Ending Cash Balance | | | |
| | General Fund | 7) | | 8 53 |
| Fiscal Year | (Form CASH, Line F, June Column) | Status | | |
| | | Met | | |
| ment Year (2010-11) | 13,577,637.00 | Trivit. | | |
| | | | | 1000 |
| B-2. Comparison of the District's E | nding Cash Balance to the Standard | | | - 100 |
| B-2. Comparison of the District's E | nding Cash Balance to the Standard | | | 1997 - 17 |
| B-2. Comparison of the District's E | nding Cash Balance to the Standard | | | |
| B-2. Comparison of the District's E | nding Cash Balance to the Standard | | | 3 |
| ATA ENTRY: Enter an explanation if the s | nding Cash Balance to the Standard | | | |
| B-2. Comparison of the District's E | nding Cash Balance to the Standard | | | |

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 | D | istrict 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 | |

Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undestignated/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.

³ A school district that is the Administrative Unit (AU) of a Special Education Locat 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 member | s? |
|--|----|
| If you are the SELPA AU and are excluding special education pass through funds: | |

| No | |
|----|--|

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

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

10B. Calculating the District's Reserve Standard

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

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.

- Total Expenditures and Other Financing Uses
 (Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Less: Special Education Pass-through (Line A2b, If Line A1 is Yes)
- Net Expenditures and Other Financing Uses (Line B1 minus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

| Current Year Projected Year Totals (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|----------------------------------|----------------------------------|
| 106,829,374.00 | 99,956,633.14 | 102,167,644.00 |
| | | 2 K |
| 106.829,374.00 | 99,956,633,14 | 102,167,644.00 |
| 3% | 3% | 3% |
| 3,204,881.22 | 2,998,698,99 | 3,065,029.32 |
| 0.00 | 0.00 | 0.00 |
| 3,204,881.22 | 2,998,698,99 | 3.065.029.32 |

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

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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) |
|---|--|----------------------------------|----------------------------------|
| General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a) | | | |
| 2. General Fund - Undesignated Amount | 3,204,881.00 | | |
| (Fund 01, Object 9790) (Form MYPI, Line E1b) 3. General Fund - Negative Ending Balances in Restricted Resources | 13,833,616,58 | 9,217,812.42 | (2,705,565,56) |
| (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c) | (41.90) | 0.00 | |
| Special Reserve Fund - Designated for Economic Uncertainties | (41.30) | 0.00 | 0.00 |
| (Fund 17, Object 9770) (Form MYPI, Line E2a) | 0.00 | i | 1 |
| Special Reserve Fund - Undesignated Amount | 2.1112 | | |
| (Fund 17, Object 9790) (Form MYP), 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 ERE ER) |
| District's Available Reserves Percentage (Information only) | | u,E11,072.42 | (2,705,565,56) |
| (Line 6 divided by Section 10B, Line 3) | 15.95% | 9.22% | -2.65% |
| District's Reserve Standard (Section 10B, Line 7 | - | 2,998,698.99 | 3,065,029.32 |
| Status | s: 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.

| Expla | ınat | ion | |
|----------|-------|-----|------|
| required | If No | OT. | 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.

| 7 | 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 42603) 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. |
| | |

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S5. Contributions

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

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

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

-5.0% to +5.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000 S5A. Identification of the District's 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 First Interim Second Interim Percent Description / Fiscal Year (Form 01CSI, Item S5A) Projected Year Totals Change Amount of Change Status 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) (13,477,920.00) (12,852,872,00) 4.9% 625,048.00 Met 2nd Subsequent Year (2012-13) (13,836,987.00) (13,675,246.00) (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 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 Mel 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 slandard for the current year and two subsequent fiscal years. Explanation: (required if NOT met) 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)

Chico Unified Butte County

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

| Explanation: | | - | | | | | | | |
|--|-------------------|--------------------|------------------------|--------------------|----------------------|----------------|--------|------|---|
| (required if NOT met) | ía. | | | | | | | | |
| | | | | | | | 310) | | |
| NO - There have been no capital | project cost over | uns occurring alno | e first interim projec | tions that may imp | act the general fund | operational bu | ıdget. | * | |
| | | | i | | | | | | |
| | | | | :4 | | | ā5 | | |
| | | | | | | | | | |
| Project Information: (required if YES) | | | | The second second | | | | - 10 | - |
| | | | 1 - 1 k - 17 | | | | 777 | | |

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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.

| 1 Include multiyear commit | ments, multiy | rear debt agreements, and new pro | grams or contra | cts that result in long | g-term obligations. | , |
|---|---------------------------------|---|--|---|--|--|
| S6A. Identification of the Dist | rict's Long | term Commitments | | | | · · · · · · · · · · · · · · · · · · · |
| DATA ENTRY: If First Interim data Extracted data may be overwritten to other data, as applicable. | exist (Form 0 to update long | 1CSI, Item S6A), long-term commi g-term commitment data In Item 2, | lment data will b as applicable, if | e extracted and it w no First Interim data | fill only be necessary to click the approp a exist, click the appropriate buttons for | oriate button for Item 1b. items 1a and 1b, and enter all |
| a. Does your district have (If No, skip items 1b and | long-term (mi | ultiyear) commitments? ons S6B and S6C) | | Yes | | |
| b. If Yes to Item 1a, have s since first interim project | new long-tern tions? | n (multiyear) commitments been inc | силед | No | | * |
| If Yes to Item 1a, list (or up benefits other than pension | date) all new s (OPEB); Ol | and existing multiyeer commitmen PEB is disclosed in Item S7A. | ts and required a | annual debt service | amounts, Do not include long-term con | nmitments for postemployment |
| Type of Commitment | # of Years Remaining | | SAGS Fund and | Object Codes Used | | Principal Balance |
| Capital Leases | 15 | General Fund | anues) | General Fund | t Service (Expenditures) | as of July 1, 2010 |
| Certificates of Participation | 7 | General Funds/Redevelopment F | Tunde | General Fund | | 505,663 |
| General Obligation Bonds | 18 | Fund 51 | unus | Fund 51 | | 1,862,997 |
| Supp Early Retirement Program | 6 | General Fund | | General Fund | | 55,350,000 |
| State School Building Loans | | Tourist I dild | | Ochicial Fullu | | 2,274,119 |
| Compensated Absences | | | | | W | |
| Other Long-term Commitments (do | | Prior Year | | | | |
| Type of Commitment (contil | nued) | (2009-10) Annual Payment (P & I) | Currer (2010 Annual F | 0-11) Payment | 1st Subsequent Year (2011-12) Annual Payment (P & I) | 2nd Subsequent Year (2012-13) Annual Payment |
| Capital Leases | 777777750 | 63,172 | | 47,668 | 47,666 | (P & I) 47,666 |
| centificates of Participation | | 293,335 | | 297,033 | 294,995 | 294,995 |
| Seneral Obligation Bonds | | 4,116,016 | | 4,112,748 | 4,111,525 | 4,111,525 |
| tupp Early Retirement Program | | 414,918 | | 709,096 | 384,098 | 325,000 |
| tate School Building Loans | | 140,152 | · · · · · · | 140,152 | 140,152 | 140,152 |
| compensated Absences Wher Long-term Commitments (cont | inuod): | | | | | |
| And Long-term Committed to the | inded). | | | | | |
| | | | | | | |
| | | | | | | M |
| Total Annu | al Payments; | 5,027,593 | | 5,308,692 | 4,978,434 | 1040.000 |
| Has total annual pa | yment incre | ased over prior year (2009-10)? | Ye | | No | 4,919,338 No |
| | | | | | and the same of th | 110 |

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| | ENTRY: Enter an explanation | | |
|------|--|--|----------------------|
| 1a. | Yes - Annual payments for funded. | long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual commitments have increased in one or more of the current or two subsequent fiscal years. | uat payments will be |
| | Explanation: (Required if Yes to increase in total annual payments) | Increase is for CSEA Golden Handshoke for 2010-11 only. Golden Handshake is suspended for 11-12 and 12-13. | ¥ |
| | | | <u> </u> |
| | ENTRY: Click the appropriate | es to Funding Sources Used to Pay Long-term Commitments e Yes or No button In Item 1; if Yes, an explanation is required in Item 2. | |
| | ENTRY: Click the appropriate | 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | |
| ATA. | ENTRY: Click the appropriate Will funding sources used t | e Yes or No button In Item 1; if Yes, an explanation is required in Item 2. To pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | A |

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S7. Unfunded Liabilities

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

| 57A. | Identification of the District's Estimated Unfunded Liability for Postemplo | oyment Benefits Other Than Pensions (OPEB) |
|----------------|---|---|
| DATA nterir | ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First Interim date in Items 2-4, as applicable. | a that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second |
| 1. | a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) | Yes |
| | b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (If Yes, complete items 2 and 4) | No |
| | c. If Yes to Item 1a, have there been changes since first Interim in OPEB contributions? (If Yes, complete items 3 and 4) | |
| 2. | OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) | First Interim (Form 01CSI, Item S7A) Second Interim 21,053,366,00 21,053,366.00 21,053,366.00 21,053,366.00 |
| (7) | c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Actuarial Actuarial Jul 01, 2009 Jul 01, 2009 |
| 3. | OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required) Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13) | First Interim (Form 01CSI, Item S7A) Second Interim |
| | OPEB amount contributed (Includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13) | 2,895,360.00 2,895,360.00 |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13) | |
| | d. Number of retirees receiving OPEB benefits Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13) | |
| 4. | Comments: | * |
| | | |
| | \$ 4 | |

Chico Unified 3utte County

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

| 7. | Identification of the District's Unfunded Liability for Self-Insura | ince Progran | ns | 40 | | | |
|-------------|---|------------------|------------------------------------|--------------|------------------------|----------------------|----------------|
| ۱ ۱۹۲۱ م | ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First a data in items 2-4, as applicable. | t Interim data t | that exist (Form 01CSI, It | em S7B) will | be extracted; otherwis | se, enter First Inte | rim and Second |
| 1. | 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 | | | | 346 |
| | b. If Yes to Item 1a, have there been changes since first interim in self-insurance flabilities? (If Yes, complete items 2 and 4) | | n/a | | X P | | 1.00 |
| | 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/e | | | ú | |
| 2. | Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs | ki | First Interim (Form 01CS), Item | \$7B) | Second Interim | 3 | |
| 3. | Self-insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13) | | First Interim (Form 01CSI, Item | S7B) | Second Interim | | 5 |
| | Amount contributed (funded) for self-insurance programs Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13) | | 2 | | |] | |
| | Comments: | | 7.1 | | 7 | £(| |
| | | *** | 5 | | | N. I. | |

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 components). 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 A | greements - Certificated (Non- | management) Employees | - CONTRACTOR OF THE CONTRACTOR | |
|-----------------|---|--|----------------------------------|--|------------------------------------|
| DATA No, er | ENTRY: Click the appropriate Yes or No tter data, as applicable, in the remainder | button for "Status of Certificated Lab of section S8A; there are no extraction | or Agreements as of the Previous | us Reporting Period," If Yes, nothing fur | ther is needed for section S8A. It |
| Status Were | s of Certificated Labor Agreements as all certificated labor negotiations settled a | as of first interim projections? | Yes | | |
| | | dp to section S8B. | | | |
| | If No, con | nlinue with section SSA. | | | * |
| Certifi | cated (Non-management) Salary and E | Senefit Negotiations | | | |
| | ,,,,,,,,,, | Prior Year (2nd Interim) (2009-10) | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
| Numbe lime-e | er of certificated (non-management) full- quivalent (FTE) positions | | | | |
| 1a. | Have any salary and benefit negotiation | ns been settled since first interim arol | ections? n/a | | |
| | | | | h the COE, complete questions 2 and 3 | |
| | if Yes, an | nd the corresponding public disclosure nplete questions 6 and 7. | a documents have not been filed | I with the COE, complete questions 2-5 | a. . |
| 1b. | Are any salary and benefit negotiations if Yes, co | still unsettled? mplete questions 6 and 7. | No | | 755 |
| Vegoti 2a. | ations Settled Since First Interim Projection Per Government Code Section 3547.5(| ons a), date of public disclosure board me | seting: | | |
| 2b. | Per Government Code Section 3547.5(certified by the district superintendent a If Yes, da | b), was the collective bargaining agre ind chief business official? the of Superintendent and CBO certific | | | |
| 3. | Per Government Code Section 3547.5(to meet the costs of the collective barga if Yes, da | c), was a budget revision adopted aining agreement? te of budget revision board adoption; | n/a | | |
| 4. | Period covered by the agreement: | Begin Date: | E | ind 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 projections (MYPs)? | . L | 11974 | | |
| | Total cost | One Year Agreement of salary settlement | | 100 TO | 1 |
| | % change | in salary schedule from prior year or | | * | |
| | Total cost | Multiyear Agreement of salary settlement | | 100 | |
| | % change (may ente | in salary schedule from prior year r fext, such as "Reopener") | <u> </u> | | |
| | Identify the | e source of funding that will be used to | o support multiyear salary com | nitments; | |
| | | | | | VIII |
| | | | | | |
| | | | | | |
| | 1.5 | | | | |

| Negotia | tions Not Settled | | | 0 |
|-----------------------|--|---|--|-----------------------------------|
| 6 . | Cost of a one percent increase in salary and statutory benefits | |] | |
| | | Current Year | 4 of Dubanas A.V. | |
| | | (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year |
| 7. | Amount included for any tentative salary schedule increases | (2010-11) | [2011-12] | (2012-13) |
| | | | | |
| | | | * | 36 |
| O167 - | -1.4 (1) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Cerunc | ated (Non-management) Health and Welfare (H&W) Benefits | (2010-11) | (2011-12) | (2012-13) |
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | | | - X |
| | Total cost of H&W benefits | *************************************** | | |
| | Percent of H&W cost paid by employer | | 100 | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| | . , | | | 4 |
| Sertifica Since Fi | ated (Non-management) Prior Year Settlements Negotiated irst Interim Projections | | | |
| чте алу | new costs negotiated since first interim projections for prior year | 577 |] | 200 |
| ettleme | nts 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: | | - | |
| | | | | |
| | | | | |
| | | | | 20 |
| | | | *: | |
| | | | 94- | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certifica | ited (Non-management) Step and Column Adjustments | (2010-11) | (2011-12) | (2012-13) |
| | E. | | | |
| 1. | Are step & column adjustments included in the Interim and MYPs? | | | |
| | Cost of step & column adjustments | | | ti inititi e de |
| 3, | Percent change in step & column over prior year | | No. | |
| | 2 " | 0 | 1 . 12/12/5 to 15-1/1 | 4 ⁸ . 3 |
| ertifica | ted (Non-management) Attrition (layoffs and retirements) | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year |
| | is a first walled the second for the | (2010-11) | (2011-12) | (2012-13) |
| | Are privings from attrition included in the budget and \$570.0 | 1 | | 2 |
| • | Are savings from attrition included in the budget and MYPs? | | | <u> </u> |
| 2. | Are additional H&W benefits for those laid-off or retired | | 3.05 | |
| | employees included in the interim and MYPs? | | 18 | |
| | € | | | |
| ertifica | ted (Non-management) - Other | | 2 | |
| ist other | significant contract changes that have occurred since first interim projection | ons and the cost impact of each of | hanne (i.e. class size hours of employe | ant leave of theenes havings |
| tc.): | | and the objet impact at outsit of | mange (i.e., order size, notife of employing | ient, leave of absence, boltuses, |
| | | | | |
| | | | | |
| | Y CONTRACTOR OF THE PARTY OF TH | | II-2 | |
| | - A - Co | | 11000 | |
| | 30 | | | |
| | | | | |
| | * 4 | | | |
| | | 114 hr 1 1 1 | | |
| | | | | |

| SBB | . Cost Analysis of District's L | abor Agreements - Classified (Nor | n-management) Employe | es | | |
|---------------------|--|---|--|--|---|---|
| DATA No, e | A ENTRY: Click the appropriate Yenter data, as applicable, in the res | es or No button for "Status of Classified L mainder of section S8B; there are no extra | abor Agreements as of the Practions in this section. | evious Reporting Per | riod." If Yes, nothing furthe | r is needed for section S8B. If |
| Statu | a all classified labor negotiations e | nts as of the Previous Reporting Period ettled as of first interim projections? If Yes, skip to section S8C, | | Yes | | |
| | | f No, continue with section SSB. | | 100 | | 4 |
| Class | sified (Non-management) Salary | Prior Year (2nd Interim) | Current Year | 1st | Subsequent Year | 2nd Subsequent Year |
| | per of classified (non-management positions | (2009-10) | (2010-11) | | (2011-12) | (2012-13) |
| 1a. | f: | egoliations been settled since first interim I Yes, and the corresponding public disclo I Yes, and the corresponding public disclo I No, complete questions 6 and 7. | sure documents have been fi | n/a led with the COE, co on filed with the COE | implete questions 2 and 3, , complete questions 2-5. | |
| | | | | | | |
| 1b. | | otiations still unsettled? FYes, complete questions 6 and 7. | | No | | 900 |
| Negol 2a. 2b. | liations Settled Since First Interim Per Government Code Section Per Government Code Section | | | 100 | | |
| | if | Yes, date of Superintendent and CBO ce | ertification: | | E . | 186 |
| 3. | Per Government Code Section to meet the costs of the collecti | 3547.5(c), was a budget revision adonted | 1 | nla | | w - ; - ; - ; - ; - ; - ; - ; - ; - ; - |
| 4. | Period covered by the agreeme | ent: Begin Date: | | End Date: | | 1 |
| 5. | Salary settlement: | 18 | Current Year (2010-11) | 1st \$ | Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
| | Is the cost of salary settlement projections (MYPs)? | Included in the interim and multiyear | | | | (40.12.10) |
| | Ti | One Year Agreement otal cost of salary settlement | | | ** | |
| | % | change in salary schedule from prior yea or | ar | | 24 27 | Fig. 2) |
| | To | Multiyear Agreement otal cost of salary settlement | | | | |
| | % (n | change in salary schedule from prior yea nay enter text, such as "Reopener") | ar | | | |
| | td: | entify the source of funding that will be us | sed to support multiyear salary | commitments: | | |
| | | | J = | | | |
| Vegotia | ations Not Settled | _ | | | | |
| 6, | Cost of a one percent increase l | n salary and statutory benefits | | | | |
| 7. | Amount included for any tentativ | e salary schedule increases | Current Year (2010-11) | 1st S | ubsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |

Chico Unifled Butte County

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

| | ed (Non-management) Health and Welfare (H&W) Benefits | (2010-11) | (2011-12) | (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 | | | '' |
| ssifi ce F | ed (Non-management) Prior Year Settlements Negotlated irst Interim | | | |
| any uded | new costs negoliated since first interim for prior year settlements In the interim? | | | |
| | If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: | | | |
| | 20 | V - 221 | 1411 | 737 |
| | 29 | | | 55 |
| sific | ed (Non-management) Step and Column Adjustments | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
| | Are step & column adjustments included in the interim and MYPs? | | | |
| | Cost of step & column adjustments Percent change in step & column over prior year | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| sific | ed (Non-management) Attrition (layoffs and retirements) | (2010-11) | (2011-12) | (2012-13) |
| | Are savings from attrition included in the interim and MYPs? | | | |
| | Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPa? | | | 21 |

| Services - | | | | |
|---|--|--|--|----------------------------------|
| SBC, Cost Analysis of District's Labor Agre | ements - Management/Supe | rvisor/Confidential Empl | oyees | |
| DATA ENTRY: Click the appropriate Yes or No but further is needed for section S&C. If No, enter data | tton for "Status of Management/Su , as applicable, in the remainder o | pervisor/Confidential Labor Ad f section SBC; there are no ex | greements as of the Previous Reporting | Period." if Yes or n/a, nothing |
| Status of Management/Supervisor/Confidential | I shor Agreemente on Asses Du | | | |
| Avere an managenaricomidential labor uegotiations | s settled as of first interim projection | ons? Yes | s | 9 |
| If Yes or n/a, | , skip to S9, | | | |
| | ue with section SSC. | | | 19 |
| Management/Supervisor/Confidential Salary and | d Benefit Negotlations | | | |
| | Prior Year (2nd Interim) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Number of management, supervisor, and | (2009-10) | (2010-11) | (2011-12) | (2012-13) |
| confidential FTE positions | | | | |
| 1a. Have any salary and benefit negotiations b | een settled since first interim proje | ections? | | 7/ |
| If Yes, compl | lete question 2. | n/a | | |
| If No, comple | ete questions 3 and 4. | | | |
| 1b. Are any salary and benefit negotiations still | Challeans | | | ¥ |
| If Yes, compl | ete questions 3 and 4. | No | | |
| | | 34 | | |
| egotiations Settled Since First Interim Projections 2. Salary settlement: | | | | |
| and semential. | | Current Year (2010–11) | 1st Subsequent Year | 2nd Subsequent Year |
| Is the cost of salary settlement included in t projections (MYPs)? | he interim and multiyear | (2010-11) | (2011-12) | (2012-13) |
| · · · · · · · · · · · · · · · · · · · | salary settlement | | | <u> </u> |
| Change in sal (may enter te) | lary schedule from prior year xt, such as "Reopener") | | | 8, |
| gotiations Not Settled | | | | |
| Cost of a one percent increase in salary and | I statutory benefits | |] | |
| | | Current Year (2010-11) | 1st Subsequent Year | 2nd Subsequent Year |
| Amount included for any tentative salary sch | iedule increases | 32010-117 | (2011-12) | (2012-13) |
| nagement/Supervisor/Confidential | | | | |
| alth and Welfare (H&W) Benefits | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2010-11) | (2011-12) | (2012-13) |
| Are costs of H&W benefit changes included Total cost of H&W benefits | in the interim and MYPs? | | | |
| Percent of H&W cost paid by employer | - | | | |
| Percent projected change in H&W cost over | prior year | | | |
| | | | | |
| nagement/Supervisor/Confidential | | Current Year | 1st Subsequent Year | Maril Markers and Asset |
| and Column Adjustments | - | (2010-11) | (2011-12) | 2nd Subsequent Year (2012-13) |
| . Are step & column adjustments included in the | 16 budget and MYPs? | | | 157.56 |
| . Cost of step & column adjustments | | | | |
| Percent change in step and column over prio | ryear | | | |
| agement/Supervisor/Confidential . | | | | |
| er Benefits (mileage, bonuses, etc.) | | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
| . Are costs of other benefits included in the inte | arim and MYPs? | | , | |
| . Total cost of other benefits | | | | |
| Percent change in cost of other benefits over | prior year | | | |

Chico Unlified Butte County

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

04 61424 0000000 Form 01C\$

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 Itam 1. | |
|------|---|---|--|--|
| 1. | Are any funds other than the general fund projected balance at the end of the current fiscal year? | to have a negative fund | No | |
| | If Yes, prepare and submit to the reviewing agency each fund. | a report of revenues; expenditures, as | nd changes in fund balance (e.g., an interim | fund report) and a multiyear projection report for |
| 2. | If Yes, identify each fund, by name and number, that explain the plan for how and when the problem(s) w | is projected to have a negative endid to be corrected, | ng fund balance for the current fiscal year. f | Provide reasons for the negative balance(s) and |
| | | | | |
| | enyo | 70000 | THE RESERVE TO THE PARTY OF THE | - Harris Tallian Carrier |

04 61424 0000000 Form 01CS

| TA ENTRY: Click the appropriate Yes or No button for items A2 through A6; Item A1 is automatically completed based of the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 98-1, Cash Balance, are used to determine Yes or No) 2. Is the system of personnel position control independent from the payroll system? 3. Is enrollment decreasing in both the prior and current fiscal years? 4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 5. 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? 6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? 7. Is the district sinancial system independent of the county office system? 8. Odes the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | No No Yes Yes No No |
|--|--------------------------|
| negative cash balance in the general fund? (Cata from Criterion 9B-1, Cash Balance, are used to determine Yes or No) 2. Is the system of personnel position control independent from the payroll system? 3. Is enrollment decreasing in both the prior and current fiscal years? 4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 5. 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? 5. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? 6. Is the district's financial system independent of the county office system? 7. Is 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.) | Yes Yes |
| negative cash balance in the general fund? (Cata from Criterion 9B-1, Cash Balance, are used to determine Yes or No) 2. Is the system of personnel position control independent from the payroll system? 3. Is enrollment decreasing in both the prior and current fiscal years? 4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 5. 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? 5. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? 6. Is the district's financial system independent of the county office system? 7. Is 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.) | Yes Yes |
| Is enrollment decreasing in both the prior and current fiscal years? Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 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? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? Odes 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.) | Yes |
| Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 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? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? Ooes 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.) | Yes |
| Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 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-tiving adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? Ooes 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.) | Yes |
| Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? 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? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? Ooes 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.) | Yes |
| 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? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? 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.) | |
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| 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? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | No |
| are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is the district's financial system independent of the county office system? Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | No |
| Is the district's financial system independent of the county office system? 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.) | 25 |
| 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.) | Yes |
| Cade Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | |
| Cade Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | Yes |
| Character bear area and the same leads of the sa | Yes |
| Claum there have a consequent the consequent to the constant of the consequence of the co | 2 |
| Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |
| e e | • |
| providing comments for additional fiscal indicators, please include the item number applicable to each comment. | |
| Comments: (aptional) | |
| | |

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

| ption | 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) |
|--|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| /ENUES | | | | | | | SI SI | ., |
| 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 | 3,571,55 | 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 | | | A.C. | | | | | 17 |
| 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 | 2 | 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 | 4,714,683.00 | 2,754,428.13 | 4,926,600,00 | (212,017,00) | -4.5% |
| B) 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) | 8 | 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) | New York | | 5,258,951.00 | 11,115,184.00 | 11,408,936,35 | 12,707,488.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | b) 4 | P |
| 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% |
| 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/US | ES_ | | (9,343,028.00) | (8,886,706.00) | (268,193.04) | (8,362,901,00) | | |

04 61424 0000000 Form 01

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 | | |
| FUND BALANCE, RESERVES | | | | | | 1 | | 1777 |
| 1) Beginning Fund Balance | | | i | | | | 1 | |
| 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) | | 20.00 | 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 | | |
| Prepald 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 Inve | estments | 35 | | | | | | |
| and Cash in County Treasury | | 9775 | 445,437.00 | 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 | | | | | 2010 |
| 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 | TOTO DEPOTATION SERVICES | eniferkusseur van die eine | | 3,008.00 | | |
| c) Undesignated Amount | 2 | 9790 | | | | 13,833,616.58 | | |
| d) Unappropriated Amount | | 9790 | 4,891,081,49 | 10.134.372.38 | | | | |

| ¹lption Resou | Object rce Codes Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) | % Diff (E/B) |
|--|------------------------|--|---|-------------------------------|---------------------------------|---------------------------|-----------------|
| NUE LIMIT SOURCES | rec oodes oodes | (6) | (6) | (0) | (0) | (E) | (F) |
| Principal Apportionment | S S | | . 2 | | | | |
| 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 | Ald 8015 | 1,127,143.00 | 1,266,736.00 | 681,526.00 | 1,319,866,00 | 53,130,00 | 4. |
| State Aid - Prior Years | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | ٥. |
| Tax Relief Subventions . | | Ì | | 4 | | | |
| Homeowners' Exemptions | 8021 | 168,492.00 | 168,926.00 | 96,371,99 | 168,926.00 | 0.00 | 0. |
| Timber Yield Tax | 8022 | 7,286.00 | 1,553.00 | 1,859.53 | 1,553,00 | 0.00 | D. |
| Other Subventions/In-Lieu Taxes | 8029 | 13,012.00 | 14,324.00 | 17,270.90 | 14,324.00 | 0.00 | 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. |
| Unsecured Roll Taxes | 8042 | 1,389,159.00 | 1,530,088.00 | 1,439,536.44 | 1,530,088.00 | 0.00 | 0. |
| Prior Years' Taxes | 8043 | 48,431.00 | 54,292.00 | 42,802.75 | 54,292,00 | 0.00 | 0, |
| Supplemental Taxes | 8044 | 312,833.00 | 132,898.00 | 8,530.06 | 132,898.00 | 0.00 | Ω, |
| Education Revenue Augmentation | | per per per control of the state of the stat | | 0,000.00 | 102,000.00 | 0.00 | υ, |
| Fund (ERAF) | 8045 | (12,998,381.00) | (11,452,257.00) | (4,746,706,39) | (11,452,257.00) | 0.00 | ٥. |
| Supplemental Educational Revenue Augmentation | | | | | | | |
| Fund (SERAF) | 8046 | 0.00 | 9,063,087.00 | 0,00 | 9,063,087.00 | 0.00 | 0. |
| Community Redevelopment Funds (SB 617/699/1992) | 8047 | 303,100.00 | 212,157.00 | 212,157.00 | 212,157.00 | 0.00 | 0. |
| Penalties and Interest from | 14.1 | 10 | | | | 37,50 | |
| Delinquent Taxes | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | 7004 | 0.00 | 2.00 | | 4.04 | | |
| Other In-Lieu Taxes | 8081 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0. |
| : Non-Revenue Limit | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 30%) Adjustment | 8089 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | Ω. |
| Published Davisavia Limit Caussia | | | | | | | |
| Sublotal, Revenue Limit Sources | | 60,153,023.00 | 63,501,975.00 | 40,699,158.62 | 63,555,105.00 | 53,130,00 | 0, |
| Revenue Limit Transfers | | | | 1 | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 1000 8091 | (200 247 00) | 1000 347 000 | 0.00 | 4000'0 47 000 | 2.00 | |
| | | (298,347.00) | (298,347.00) | 0.00 | (298,347.00) | 00,0 | |
| | 27 | | | | | | |
| | | | | | | | |
| All Other Revenue Limit | 500 8091 | | TATALOG STATE OF THE STATE OF | ibbrostorialetensssofiti : | EVERYSHALDINESSANDE | norediwing dimension | eurosa. |
| | Olher 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | ° 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. |
| 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 | 0.1 |
| TOTAL, REVENUE LIMIT SOURCES | | 58,318,389.00 | 62,213,545.00 | 40,130,947.36 | 62,266,675,00 | 53,130.00 | ۵. |
| EDERAL REVENUE | | | | | | | |
| Maintenance and Operations | 8110 | 0.00 | 0.00 | 000 | | | |
| Special Education Entitlement | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Special Education Discretionary Grants | - 20 | | MARKATER STORES | | (0,00 | | |
| Child Nutrition Programs | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | 8220 | | 55 997 00 | 0.00 | 0.00 | | quette. |
| Flood Control Funds | 8260 | 55,693.00 | 55,887.00 | 0.00 | 55,887.00 | 0.00 | 0.0 |
| | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mildlife Reserve Funds | 8280 | 0.00 | 0.00 | 0.00 | . 0.00 | 0.00 | 0.0 |
| 6) | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| ency Contracts Between LEAs | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| | | Revenues, Expenditures, and Changes in Fund Balance | | | | | | | | |
|---|--|---|------------------------|---|--|--|----------------------------------|----------------|--|--|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/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 | 5800-5625 | 8290 | | | | | | | | |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 0.00 | branchen och standersmitt | 3,571.55 | AUTO TO SECURITION OF THE PARTY | | | | |
| TOTAL, FEDERAL REVENUE | MIOIIIei | GYAD | 0.00 | 0.00 | | 0.00 [| 0.00 | 0.09 | | |
| OTHER STATE REVENUE | -11/4 - 45- | | 55,693.00 | 55,887.00 | 3,571,55 | 55,887.00 | 0.00 | 0.09 | | |
| CHILL OF THE NEVERTOR | | | | | | | | | | |
| Other State Apportionments | | | | | | | | | | |
| Community Day School Additional Funding | 0400 | **** | | | | | | | | |
| 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 | | | 1000 | 9, 12, 12 | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 | | |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 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 | | | | |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 39,060.00 | 478,452.00 | 478,452.00 | 439,392.00 | 1124.99 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,350,981.00 | 1,360,294.00 | 304,656.54 | 1,360,294.00 | 0.00 | 0.09 | | |
| Tax Relief Subventions Resiricted Levies - Other | | | | Toj | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | .000 | | 510 000 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | | |
| School Based Coordination Program | 7250 | 8590 | | | | | Book and the | | | |
| 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 | 9,560,261,00 | 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 | | | | |
| Unsecured Roll | | 8616 | | 0.00 | And the Sales of t | | | | | |
| Prior Years' Taxes | | | 0.00 | CONTRACTOR OF THE PARTY OF THE | 0.00 | 0.00 | | | | |
| * | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Supplemental Taxes | 18.5 | 8618 | <u> </u> | 0.00 | 0.00 | ###################################### | | HORRE | | |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% | | |

| iption | 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) |
|---|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---|
| Jiher | | 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 | 5,00 | 0.00 | | |
| Penalties and Interest from Delinquent No Limit Taxes | n-Revenue | 8629 | 10.00 PM | 0.00 | 0.00 | 0.00 | | |
| Sales Sale of Equipment/Supplies | | 6004 | 70.00 | | | | | |
| Sale of Publications | | 8631 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 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 165,042.00 | | 44,778.61 | 100,000.00 | 0.00 | 0.0 |
| Net Increase (Decrease) in the Fair Value of | f Investment∝ | 8662 | 0.00 | 125,042.00 | 87,379.68 | 107,076.00 | (17,966.00) | -14.4 |
| Fees and Contracts | . meanhei(ta | 0002 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0 |
| 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 |
| Millgation/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% | i) Adjustment | 8691 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0 |
| ss-Through Revenues From Local Source | ces | 8697 | 9,00 | 0.00 | 0.00 | 6.00 | | |
| Other Local Revenue | | 8699 | 500,913.00 | 593,372.00 | 280,089.19 | 782,314.00 | 188,942.00 | 31.8 |
| Fuition | | 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 |
| Fransfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | | | | | | Name of the second | |
| From JPAs | 6500 | 8792 8793 | | | | | | |
| ROC/P Transfers | 0000 | 0/83 | | | | 200 | | |
| From Districts or Charter Schools | 6360 | 8791 | | m zatí | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | Samuel Control | | | A STATE OF THE PARTY AND ADDRESS OF THE PARTY |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | ۵.09 |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| From JPAs | All Other | 8793 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| OTAL, OTHER LOCAL REVENUE | | | 866,491.00 | 918,950.00 | 462,000.78 | 1,089,926.00 | 170,976.00 | 18.69 |
| | | | | | | | | 10.09 |

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

| ſ | Revenues, | Expenditures, and Cl | ranges in Fund Baland | : | | | |
|--|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------|
| Description Resource Codes CERTIFICATED SALARIES | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | (E. |
| | | 4. | | | | | |
| 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. |
| 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. |
| 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. |
| Other Certificated Salaries | 1900 | 77,347.00 | 77,347.00 | 59,402.60 | 89,186.00 | (11,839.00) | -15. |
| TOTAL, CERTIFICATED SALARIES | | 34,385,181.00 | 32,048,550.00 | 16,157,252.19 | 30,710,164.00 | 1,338,386.00 | 4. |
| CLASSIFIED SALARIES | | l l | | | 1 | | |
| Classified Instructional Salaries | 2100 | 66,646.00 | 66,801.00 | 33,207.79 | 67,862,00 | (1,061.00) | -1 |
| Classified Support Salaries | 2200 | 2,583,968.00 | 2,592,193.00 | 1,877,165.87 | 2,530,369.00 | 61,824,00 | 2 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 530,856,00 | 604,272.00 | 398,396.43 | 604,205.00 | 67.00 | 0. |
| Cierical, 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. |
| Other Classified Salaries | 2900 | 874,442.00 | 801,216,00 | 449,608.86 | 819,465.00 | (18,249,00) | -2. |
| TOTAL, CLASSIFIED SALARIES | | 7,313,422.00 | 7,300,675,00 | 4,541,655.29 | 7,256,645.00 | 44,030.00 | 0. |
| EMPLOYEE BENEFITS | | | | | 7,200,040,00 | 44,000.00 | U, |
| STRS | 0404 0400 | | | | | | A |
| PERS | 3101-3102 | 2,850,963.00 | 2,690,121.00 | 1,768,664.00 | 2,813,210.00 | (123,089.00) | -4. |
| | 3201-3202 | 740,332.00 | -738,532.00 | 458,624.17 | 735,333.00 | 3,199.00 | ٥ |
| OASDI/Medicare/Atternative | 3301-3302 | 1,081,328.00. | 1,073,139.00 | 640,809,11 | 1,070,219.00 | 2,920.00 | 0 |
| Health and Welfare Benefits | 3401-3402 | 8,438,357.00 | 8,147,665,00 | 4,110,342.93 | 8,145,386.00 | 2,279.00 | . 0 |
| Unemployment Insurance | 3501-3502 | 305,576.00 | 304,099.00 | 186,325.34 | 303,783,00 | 316.00 | 0 |
| Workers' Compensation | 3601-3602 | 1,169,977.00 | 1,155,651.00 | 709,879.76 | 1,154,414.00 | 1,237,00 | . 0. |
| OPEB, Allocated | 3701-3702 | 1,842,601.00 | 1,845,669.00 | 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 | با - |
| PERS Reduction | 3801-3802 | 191,701.00 | 190,666.00 | 99,270.83 | 188,705.00 | 1,963.00 | 1. |
| Other Employee Benefits | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| TOTAL, EMPLOYEE BENEFITS OOKS AND SUPPLIES | | 16,620,835.00 | 16,145,544.00 | 9,699,801.96 | 16,256,719.00 | (111,175.00) | -0, |
| 1 | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 16,748.00 | 16,748.00 | 8,254.50 | 16,748.00 | 0.00 | 0. |
| Books and Other Reference Materials | 4200 | 13,283,00 | 8,483.00 | 14,099.37 | 8,164.00 | 319.00 | 3, |
| /laterials and Supplies | 4300 | 555,090.00 | 1,376,901,00 | 454,971.90 | 1,537,758.00 | (160,857.00) | -11. |
| NoncapItalized Equipment | 4400 | .54,202.00 | 142,365.00 | 60,826.06 | 138,917,00 | 3,448.00 | 2. |
| Food | 4700 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0. |
| OTAL, BOOKS AND SUPPLIES | | 639,323.00 | 1,544,497.00 | 538,151.83 | 1,701,587.00 | (157,090.00) | -10. |
| ERVICES AND OTHER OPERATING EXPENDITURES | | | | | |).* | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| ravel and Conferences | 5200 | 79,246.00 | 83,342.00 | 36,462.43 | 62,728.00 | 614.00 | 1. |
| Dues and Memberships | 5300 | 34,754.00 | 34,897.00 | 22,029,85 | 34,508.00 | 389.00 | 1. |
| nsurance | 5400-5450 | 694,986.00 | 701,047.00 | 683,186,02 | 700,759.00 | 288.00 | O. |
| perations and Housekeeping Services | 5500 | 2,019,851.00 | 2,019,851.00 | 1,138,359.28 | 2,019,851.00 | 0.00 | 0. |
| entals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 207,834.00 | 207,145.00 | 152,350.40 | 416,092.00 | (208,947,00) | -100. |
| ransfers of Direct Costs | 5710 | 181,500.00 | 181,500.00 | 65,538.33 | 181,500.00 | | -100. |
| ransfers of Direct Costs - Interfund | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| rolessional/Consulting Services and | 100 | | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Operating Expenditures | 5800 | 1,052,082.00 | 1,188,689.00 | 617,563.34 | 1,192,813.00 | (4,124.00) | -0. |
| communications | 5900 | 318,085.00 | 318,112.00 | 38,938.48 | 318,349.00 | (237.00) | -0.1 |
| OTAL, SERVICES AND OTHER PERATING EXPENDITURES | | 4,588,338.00 | 4,714,583.00 | 2,754,428.13 | 4,926,600,00 | (212,017.00) | -4 |

| ¹ption | Resource Codes | Object Codes | Original Budget | Epard Approved Operating Budget | | Projected Year Totals | Difference (Col B & D) | % DIII |
|--|------------------|-----------------|-----------------|---------------------------------|---------------|--------------------------|---------------------------|-----------|
| AL OUTLAY | Resource Codes | Codes | (A) | (B) | (C) | (D) | (E) | (F) |
| 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 | 0.09 |
| Buildings and Improvements of Buildings | 2 | 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 | 0.09 |
| Equipment | | 6400 | 1,951.00 | 1,951.00 | 30,304.59 | 1,951.00 | 0.00 | 0.09 |
| Equipment Replacement | | 6500 | 3,165.00 | 111,286.00 | 28,853.60 | 111,286.00 | 0.00 | 0.09 |
| TOTAL, CAPITAL OUTLAY | | | 5,116.00 | 113,237.00 | 59,158.19 | 113,237.00 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of Indire | ct Costs) = | | | | | 710,201.00 | 0.00 | 0.0 |
| Tuillon Tuillon for Instruction Under Interdistrict | | | | | | į | 2 5 | 15 |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| State Special Schools | | 7130 | 21,235.00 | 21,235,00 | (5,314.00) | 21,235.00 | 0.00 | 0,09 |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | - 0.00 | 0.00 | 0.09 |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0,09 |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Precial Education SELPA Transfers of Apportion Districts or Charter Schools | oriments 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 | 6350 | 7223 | | William In the L | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Transfers | | 7281-7283 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Debt Service Debt Service - Interest | | 7438 | 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 CO | OSTS | | | | | | | 100411111 |
| 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 | (110,126.00) | (110,126.00) | 0.00 | (110,126.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF IND | RECT COSTS | ĺ | (1,250,338.00) | (1,013,624.00) | (7,195.42) | (1,040,603.00) | 26,979.00 | -2.7% |
| OTAL, 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) | % Diff (E/r |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|---|----------------|
| INTERFUND TRANSFERS | | 00000 | (7) | 101 | (0) | (10) | (E) | 1 |
| INTERFUND TRANSFERS IN | | | | | | | 9 | |
| France Canalal Danage Fred | P. | | 2020202 | 96.53665776556-20 | 1,295,550 | 150.005 150.000 | | |
| From: Special Reserve Fund | | 8912 | 2,171,000.00 | 2,171,000.00 | 262.03 | 2,083,885.00 | (87,115.00) | -4.09 |
| 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 | 0.09 |
| 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 | U-14/1. | | 196,856,00 | 196,856.00 | 33,489.96 | 196,856.00 | 0.00 | 0.0 |
| SOURCES | | | | | | | | |
| 0001020 | | | х | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | 4.5 |
| Proceeds | | 0001 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Sale/Lease- | | | | | | | | e |
| Purchase of Land/BuildIngs | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | _ |
| 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 | | | | | | | 8 | |
| 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 | 0.09 |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (c) TOTAL, SOURCES | | 0000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| USES | | | | | İ | | | |
| Transfers of Funds from | | | | | | | 1 | |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.09 |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 00.0 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (11,345,730,00) | (10,877,950,00) | (234,985.11) | (11,092,141.00) | (214,191.00) | 2.09 |
| Contributions from Restricted Revenues | | 8990 | 0,00 | 0.00 | 0.00 | 825,111.00 | 825,111.00 | Nes |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (e) TOTAL, CONTRIBUTIONS | | | (11,345,730.00) | (10,877,950.00) | (234,965.11) | (10,267,030.00) | 610,920.00 | -5.69 |
| TOTAL, OTHER FINANCING SOURCES/USES | | | 10.010.000.00 | | | | | |
| (a - b + c - d + e) | | | (9,343,026.00) | (8,886,706.00) | (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

| 'ptlon | Resource Codes | Object Codes | Orlginal Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| .√ENUES = - | | | | | | | | |
| 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 | 9,272,457.80 | 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 | | 84 | 20,555,915.00 | 28,191,600.00 | 15,213,111.32 | 31,582,627,00 | | |
| B. EXPENDITURES | | | | 11.82=10.2313 | | 7. | | |
| 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 | 5 | 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 | 8 | 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 Oullay | | 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 - BS | | | (16,111,372.00) | (14,796,416.00) | (8,520,194.35) | (14,345,545.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| " 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% |
| 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/USE | S | | 11,345,730,00 | 10.877.950.00 | 234,965.11 | 10.267,030.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col S & D) (E) | % Diff (E' |
|--|----------------|-----------------|--|---|------------------------|---------------------------------|----------------------------------|---------------|
| 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 | | | | (0)0.10(.100.00) | | (4,070,015.00) | | |
| 1) Beginning Fund Balance | | | | (*) | e opida | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,599,483,14 | 4,599,483.14 | gestaten. | 4,599,483,14 | 0.00 | 0,09 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (Ffa + 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 | (347) | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | ###################################### | | | 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 Uncertaintles | | 9770 | 0.00 | 0,00 | | 0.00 | | |
| Designated for the Unrealized Gains of Ir and Cash in County Treasury | rvestments | | | | | | | |
| Other Designations | E . | 9775 | 0.00 | 0.00 | | 0.00 | | |
| | 5000 | 9780 | 1,952,661.38 | 681,051,02 | | 521,003,58 | | |
| ARRA SFSF Carryover | 3200 | 9780 | 111,328,44 | | | | | |
| Medi-Cal Billing Carryover | 5640 | 9780 | 240,293.65 | | | | | |
| Teacher Recruitment & Retention Carr | | 9780 | 2,863.74 | | | | | |
| ELAP Program Carryover | 6286 | 9780 | 48,967.88 | | | | | |
| Special Education Site Carryover | 6500 | 9780 | 42,852,00 | | | | | 7.06 |
| SBCP Carryover | 7250 | 9780 | 705,441,98 | | | | | |
| QEIA Funding Restricted for Chapman | 7400 | 9780 | 150,358.11 | 6 | | | | |
| RRMA Carryover | 8150 | 9780 | 110,293.77 | | | i. | | |
| Local Funds Including MAA Set Aside | 9010 | 9780 | 540,325.81 | | 100 | | | |
| ARRA SFSF Carryover | 3200 | 9780 | ļ | 498,370.44 | | | | |
| RRMA Carryover | 8150 | 9780 | | 136,957.77 | | | | |
| Local Programs including MAA Carryo | 9010 | 9780 | | 47,722,81 | | | | |
| RRMA Carryover | 8150 | 9780 | | | | 57,393.77 | | |
| Local Programs Including MAA Set Asi | 9010 | 9780 | | | | £63,609.81 | | |
| c) Undesignated Amount | | 9790 | | | | (35.44) | | |
| d) Unappropriated Amount | | 9790 | (2,118,820.24) | (32.88) | | | | |

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

| ption | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
|--|------------------|-----------------|-----------------|---|------------|--------------------------|---------------------------|-----------------|
| NUE LIMIT SOURCES | 110001100 00000 | 90005 | | | (C) | (D) | (E) | (F) |
| 1 | 2 | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | Hall |
| Charter Schools General Purpose Entitler | ment - State Aid | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | Cont. | |
| State Aid - Prior Years | | 8019 | 0.00 | -0.00 | 0.00 | 0.00 | | |
| Tex Rellef 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 Augm Fund (SERAF) | rentation | 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 | g (6) g (000) | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) Royaltles and Bonuses | | 8081 | 0.00 | 200.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 11.14.000 | 0.00 | | Chair I |
| : Non-Revenue Limit 50%) Adjustment | | 8089 | 12.000 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, Revenue Limit Sources | | | 0.00 | 0.001 | 0.00 | 0.00 | | |
| Revenue Limit Transfers | 2 | | | | | | | |
| Unrestricted Revenue Limit . Transfers - Current Year | 0000 | 8091 | | | | | | |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| All Other Revenue Limit | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| PERS Reduction Transfer | | 8092 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers to Charter Schools in Lieu of Pro | perty Taxes | 8096 | 100.00 | 0.00 | 0.00 | Securition | | |
| 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 FEDERAL REVENUE | | | 298,347.00 | 298,347.00 | 0.00 | 298,347.00 | 0.00 | 0.0% |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 2,282,321.00 | 2,282,321.00 | 697,381.00 | 2,282,321.00 | 0.00 | 0.09 |
| 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 | 0.001 | 0,00 | 0,00 | 0.00 | | |
| * | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Jency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Source | ces | 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

| 2 | | Revenue, Expenditures, and Changes in Fund Balance | | | | | | | |
|--|------------------------------------|--|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------|--|
| Description | Resource Codes 3000-3299, 4000- | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % D)# (F | |
| NCLB/IASA (incl. ARRA) | 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 | | 1 | | 040-000 | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 38,568.00 | 47,157.00 | 104,660.00 | 0.00 | 0.0% | |
| JTPA / WIA | 5800-5625 | 8290 | 0.00 | | 39,597,00 | 38,568.00 | 0.00 | 0.0% | |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% | |
| TOTAL, FEDERAL REVENUE | 7 th Other | 5230 | 0.00 | 702,519.00 | 1,355,811.17 | 1,943,517.00 | 1,240,998.00 | 176.6% | |
| OTHER STATE 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 Apportionments | | | | | | | | | |
| Community Day School Additional Funding Current Year | 2420 | 0044 | | | | | | | |
| Prior Years | 2430 | 8311 | 24,685,00 | 24,685.00 | 15,867.00 | 24,685.00 | 0.00 | 0.0% | |
| ROC/P Entitlement | 2430 | 8319 | , 0,00 | 0.00 | | 0.00 | 0.00 | 0.0% | |
| Current Year | 6355-6300 | 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 | | **** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 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 Ald | 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 | r | |
| Year Round School Incentive | *0 | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Class Size Reduction, K-3 | | 8434 | 50.00 | 0.00 | 0.00 | 0.00 | | | |
| Child Nutrition Programs | | 8520 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Mandated Costs Relmbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Lottery - Unrestricted and Instructional Materix | | 8560 | 176,480.00 | 229,731.00 | 17,102.83 | 229,731.00 | 0.00 | 0.0% | |
| Tax Reflef Subventions Restricted Levies - Other | ¥ | | | , , , , , , , , , , , , , , , , , , , | 71102.33 | 220,701.00 | 0.00 | 0.0% | |
| 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 | 1,836,492.00 | 1,736,700.00 | 861,772.11 | 1,680,628.00 | (68,072.00) | -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) | | |
| OTHER LOCAL REVENUE | | | | 5,770,071100 | 5,704,010,04 | 0,170,077.00 | (20,076.00) | 0.3% | |
| Other Local Revenue County and District Taxes | (6) | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | D 200 | |
| Unsecured Roll | | 8616 | 0,00 | 0,00 | THE SECOND CO. | | 0.00 | 0.0% | |
| Prior Years' Taxes | 61 | 8617 | 1 | | 0.00 | 0,00 | 0.00 | 0.0% | |
| Supplemental Taxes | | 1 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 8 | |
| Non-Ad Valorem Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | <u> </u> | |
| Parcel Taxes | | 8621 | 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

| \ptlon | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Co! B & D) (E) | % Diff (E/B) (F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Other . | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Penalties and Interest from Delinquent Non-R Limit Taxes | evenue | 8629 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Sales Sale of Equipment/Supplies | | 8631 | 0,00 | 0.00 | 0.00 | | , | |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 00,0 | 0.00 | 0.09 |
| 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 | 0.09 |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Int | Jactesonte | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Fees and Contracts | resuments | 8662 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Adult Education Fees | | 8671 | 600 | 0.001 | 1000 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 50,000.00 | 50,000.00 | 19,223.70 | 50,000.00 | 0.00 | 0.09 |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interagency Services | All Other | 8677 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) | | 8691 | 0.00 | 0,00 | 0.00 | 0,00 | | |
| ss-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 | 4.29 |
| Fuition | | 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% |
| Fransfers Of Apportionments Special Education SELPA Transfers | | | 746 | | | | - 1 | 0.07 |
| From Districts or Charter Schools | 6500 | 6791 | 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% |
| 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 Transfere in from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTAL, OTHER LOCAL REVENUE | | | 3,670,572,00 | 3,759,245.00 | 2,156,036.58 | 3,876,645,00 | 117,400.00 | 0,0% 3.1% |
| | | | | | | | | 41.70 |

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 | | | | ` ' | | ,-/ | 1 |
| Certificated Teachers' Salaries | 1100 | 12,208,535.00 | 13,402,969.00 | 11,489,368.22 | 15,729,914.00 | (2,326,945.00) | -17.49 |
| Certificated Pupil Support Salaries | 1200 | 135,295.00 | 377,701.00 | 405,589.86 | 363,609.00 | (5,908.00) | -1.69 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 473,247.00 | 486,250.00 | 322,673,47 | 493,681.00 | (7,431.00) | 0.007 |
| Other Certificated Salaries | 1900 | 220,508.00 | 166,373.00 | 7,951.98 | 166,373.00 | 0.00 | -1.59 0.09 |
| TOTAL, CERTIFICATED SALARIES | | 13,037,583.00 | 14,433,293.00 | 12,225,583.53 | 16,773,577.00 | (2,340,284.00) | V |
| CLASSIFIED SALARIES | | 10,007,000.00 | 14,400,200.00 | 12,223,000.00 | 10,770,077.00 | (2,040,264.00) | -16,29 |
| Classified Instructional Salaries , | 2100 | 6,369,883.00 | 5,777,116.00 | 2,792,723.36 | 5,845,688.00 | (68,572.00) | -1.29 |
| Classified Support Salaries | 2200 | 1,615,711.00 | 1,634,776.00 | 923,137.58 | 1,613,886.00 | 20,890.00 | 1.39 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 283,506.00 | 252,318,00 | 188,276.74 | 250,581.00 | 1,737.00 | 0.79 |
| Clerical, Technical and Office Salaries | 2400 | 628,540.00 | 455,492.00 | 298,186,64 | 456,393.00 | (901.00) | -0.2% |
| Other Classified Salarles | 2900 | 302,062.00 | 306,430.00 | 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 | | | | 110,010,000 | 0,447,040,00 | (10,211,00) | -0.27 |
| 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 | 946,461.00 | 942,115.00 | 12,840.00 | 942,115.00 | 0.00 | |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.00 | Ó.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 | | • | | | | 2: | 2.01.0 |
| 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 Olher Reference Materials | 4200 | 0.00 | 80,246.00 | 30,057.03 | 80,246.00 | 0.00 | 0.0% |
| Materials and Supplies | 4300 | 2,418,092.00 | 7,627,162.00 | 883,499,19 | 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 | | 2,876,396.00 | 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 end 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 | | l. | | | 7.41 | | |

| otlon | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------------|-----------------|-----------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| AL OUTLAY | | | | , , | | (=7 | (-) | (1) |
| | | | | | | 5254 | | |
| 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 | 0.09 |
| Bulldings and Improvements of Buildings | | 6200 | 0.00 | 6,047.00 | 16,050,08 | 6,047.00 | 0.00 | 0.09 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 - | 0,00 | 0,00 | 0.00 | 0.00 | 2.00 | |
| Equipment | | 6400 | 0.00 | 0.00 | 11,709,78 | 0.00 | 0.00 | 0.09 |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 29,995,00 | 0,00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | 0300 | 0.00 | | | 0.00 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of inc | disact Conto | | 0.00 | 6,047.00 | 57,754.86 | 6,047.00 | 0.00 | 0.0% |
| The transfer of the transfer of the | allect Costs) | | | } | | 1// | | |
| Tultion | | | | | 1 | | | 22 |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | | | 8 |
| State Special Schools | | 7130 | 0,00 | | 0.00 | 0.00 | 0.00 | 0.0% |
| Tultion, Excess Costs, and/or Deficit Payme | nate | 7130 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Payments to Districts or Charter Schools | 2111.5 | 7141 | 11,000.00 | 11,000.00 | 8,266.88 | 11,000.00 | 00,0 | 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 | | |
| Special Education SELPA Transfers of App | ortionments | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | ó.oo | 0.0% |
| Jounty 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 | °D.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 Transfer | s of Indirect Costs) | | 631,876,00 | 713,569.00 | 320,774.25 | 713,569.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIREC | | | 12.1.20 | | 323,77 7123 | . 15,000,00 | 0.00 | 0.070 |
| 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% |

| Description | Resource Codes | Object | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/~ |
|--|----------------|--------|-----------------|------------------------------------|-----------------|--------------------------|---------------------------|----------------|
| INTERFUND TRANSFERS | Resource Codes | Codes | (A) | (B) | (C) | (D) | (E) | 'n |
| INTERFUND TRANSFERS IN | | | | | | į | | İ |
| MATERI OND TRANSPERS IN | | | | | | 1 | | |
| Fram: Special Reserve Fund | | 8912 | . 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | **** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS OUT | | | | | 3 - 1113 | | | |
| 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/ | | | | | | | 0.00 | 0.07 |
| County School Facilities Fund | ±1. | 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: Cafeterla Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | £ | 8931 | 0.00 | 0.00. | 0.00 | 0.00 | | |
| Proceeds | | | | | | | 167 | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 251 | 6953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Sources | | 8 | | | | | | *1 |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 2025 | | 1 | 9. | | | |
| Long-Term Debt Proceeds | | 8965 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates | | 8 | | | | | | |
| 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 | 00,0 | 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 SOURCESIUSES (a - b + c - d + e) | 10.00 | | 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 Belance

| notte | 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) |
|--|----------------|------------------------|------------------------|---|------------------------|---------------------------------|--|------------------------|
| /ENUE\$ | | | | | | , , | (-) | (,) |
| 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 | 8,856,659,48 | 18,174,363.00 | 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 | 197 | | 88,896,740.00 | 100.940.243.00 | 60,881,673.55 | 104,994,461.00 | | |
| B. EXPENDITURES | | | | 311-14-1/-2/1-2011-1-1 | | 10/10/10/10/10 | MARKET STATE OF THE | sayorganas |
| 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 Benefils | | 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) | -4.8 |
| 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 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BE | | (2) | (10,852,421.00) | (3,681,231.00) | 2,888,742,00 | (1,638,057,00) | | |
| OTHER FINANCING SOURCES/USES | 0. | | | | | | The second secon | The Contract |
| 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 |
| Fransfers Out | - | 7600-7629 | 196,856.00 | 196,856.00 | 33,489.96 | 196,856,00 | 0.00 | 0.0 |
| Other Sources/Uses a) Sources | * | 8930-8979 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Uses = | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USE | S | | 2,002.704.00 | 1,991,244.00 | (33:227,93) | 1,904,129.00 | | 19.83 |

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | (E % DI 11 |
|---|----------------|-----------------|-----------------|---|------------------------|---------------------------------|----------------------------------|--------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | /9 940 717 00 | W 600 007 00) | 10000000 NOTE THE | | | |
| F. FUND BALANCE, RESERVES | - Victori | | (8,849,717.00 | (1,689,987.00) | 2,855,514.07 | 266,072.00 | otabelo taggiothic | |
| 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 | 0.09 |
| 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 | 80 | 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 Ir and Cash in County Treasury | rvestments | 9775 | 445,437.00 | 240,700.11 | | | | |
| Other Designations | | 9780 | | 0.000-800-001 | | 240,700,11 | | |
| Textbooks | 0000 | 9780 | 3,056,581.38 | 2,912,801.02 | | 1,148,498.58 | Sings 1984 14 | |
| 2010-11 Potential Maintenance Needs | 0000 | 9780 | 615,000.00 | | | Omeni- | | |
| ARRA SFSF Carryover | 3200 | 9780 | 488,920.00 | | | | | |
| Medi-Cal Billing Carryover | 5640 | | 111,326.44 | | | | | |
| Teacher Recruitment & Retention Carr | | 9780 | 240,293.65 | | | | | |
| ELAP Program Carryover | 6286 | 9780 | 2,863.74 | | | | | |
| Special Education Site Carryover | | 9780 | 48,967.88 | | | | | |
| SBCP Carryover | 6500 7250 ` | 9780 | 12,052.00 | | | | | |
| QEIA Funding Restricted for Chapman | | 9780 | 705,441.98 | | | | | |
| RRMA Carryover | 7400 | 9780 | 160,356.11 | | | | | |
| | 8150 | 9780 | 110,233.77 | | | | | |
| Local Funds including MAA Set Aside | 9010 | 9780 | 540,325.81 | | 100 | | | |
| 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 Carryov | 9010 | 9780 | | 47,722.81 | | | | |
| 2010-11 Potential Maintenance Needs | 0000 | 9780 | | | | 488,920.00 | | |
| 2009-10 Audit Adjustment | 0000 | 9780 | | | | 135,567.00 | | 346 Y 2783 |
| 10-11 Planned Expenditure | 1100 | 9780 | | | | 3,008.00 | | |
| RRMA Carryover | 8150 | 9780 | | | | 57,393.77 | | |
| Local Programs including MAA Set Asi | 9010 | 9780 | | | | 463,609.81 | | 1000 |
| c) Undesignated Amount | | 9790 | | | | 13,833,581.14 | | |
| d) Unappropriated Amount | | 9790 | 2,772,261.25 | 10,134,339.50 | | | | |

| | | Revenues | , Expenditures, and Cl | hanges iπ Fund Balan | ce | | | |
|--|------------------|-----------------|------------------------|---|------------------------|--------------------------|---------------------------|-----------------|
| iption | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
| .NUE LIMIT SOURCES | Resource Codes | Codes | (A) | (6) | (C) | (D) | (E) | (F) |
| 1 | | | | | 1 | | | |
| 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 Entitler | ment - Stale Ald | 6015 | 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 | | B041 | 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 | | | | | | (a) | 3,00 | u.u.yo |
| Fund (ERAF) | | 8045 | (12,998,381.00) | (11.452,257.00) | (4,746,705.39) | (11,452,257.00) | 0.00 | 0.0% |
| Supplemental Educational Revenue Augri Fund (SERAF) | nent: | 8046 | 0.00 | 0.000.007.00 | | 0.000.007.00 | | |
| Community Redevelopment Funds | | 0046 | 0.00 | 9,063,087,00 | 0.00 | 9,063,087.00 | 0.00 | 0.0% |
| (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 | | 6048 | 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 | | 8062 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| : Non-Revenue Limit | | | | | | | 2 | 7.53 |
| 50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | -1000 | 60,153,023.00 | 63,501,975.00 | 40,699,158,62 | 63,555,105.00 | 53,130.00 | 0.1% |
| Revenue Limit Transfers | 19 | | | | | | | |
| 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 | an anti- Warra | 8092 | 323,504.00 | 326,246.00 | 194,457,54 | 326,246,00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Pro | openy raxes | 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 FEDERAL REVENUE | 題 | | 58,616,736.00 | 62,511,892,00 | 40,130,947,36 | 62,565,022.00 | 53,130,00 | 0.1% |
| I EDENTE NEVEROL | | | | | | | 1 | 341 |
| 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 | 55,693.00 | 55,887.00 | 0.00 | 55,887.00 | 0.00 | 0.0% |
| Flood Control Funds | n t | 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% |
| r. X | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Jency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - 0.0% |
| Pass-Through Revenues from Federal Source | ces | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | Revenues, | , Expenditures, and Cl | hanges in Fund Baland | ce | | | 7 0000 |
|--|--------------------------------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-----------------|
| 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' |
| | 3000-3299, 4000- 4139, 4201-4215, | | | | | | | |
| NCLB/IASA (incl. ARRA) | 4610, 5510 | 8290 | 6,089,200.00 | 12,470,059.00 | 7,092,282.55 | 14,477,612.00 | 2,007,553.00 | 16.19 |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 103,196.00 | 104,660.00 | 47,157.00 | 104,660.00 | 0.00 | 0.09 |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 38,568.00 | 39,597.00 | 38,568.00 | 0.00 | 0.09 |
| JTPA / WIA | 5600-5625 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 176.69 |
| TOTAL, FEDERAL REVENUE | | | 8,913,867.00 | 16,039,954.00 | 9,276,029.35 | 19,288,505.00 | 3,248,551.00 | 20.39 |
| OTHER STATE REVENUE | | | •5 | | | | | |
| 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 | 0.09 |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ROC/P Entitlement | | | | | - | 0.00 | V.VV | 0.03 |
| Current Year | 6355-6360 | 8311 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Special Education Master Plan Current Year | 6500 | 0011 | | | | | | |
| | 6500 | 8311 | 3,480,434.00 | 3,547,021.00 | 1,658,180.00 | 3,547,021.00 | 0.00 | 0.09 |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Home-to-School Transportation | 7230 | 834.1 | 473,316.00 | 475,303.00 | 217,718.00 | 475,303.00 | 0.00 | 0.09 |
| Economic Impact Aid | 7090-7091 | 8311 | 1,400,000.00 | 1,400,000.00 | 593,259,00 | 1,483,148.00 | 63,148.00 | 5.99 |
| Spec. Ed. Transportation | 7240 | 8311 | 137,615,00 | 138,193,00 | 64,492.00 | 138,193.00 | 0.00 | 0,09 |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other State Apportionments - Prior Years | Ali Other | 8319 | · 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | .0 ~ |
| Year Round School Incentive | 188 | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | |
| Class Size Reduction, K-3 | | 8434 | 1,927,800.00 | 1,927,800.00 | 481,950.00 | 1,927,800.00 | 0.00 | 0.67 |
| 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 Materia | | 8560 | 1,527,461.00 | 1,590,025,00 | 321,759.37 | 1,590,025.00 | 0.00 | 0.09 |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | 0.00 | 198,647.00 | 12,682.00 | 198,647.00 | 0.00 | 0.09 |
| 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 <u> </u> | 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 | 4,668,756.11 | 7,913,428.00 | (58,379.00) | -0.79 |
| 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 | | | | | 5,555,555.15 | 10,17 4,000.00 | 404.101.00 | 2,07 |
| Other Local Revenue County and District Taxes | | 12. | | | | | | |
| 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 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | | - 3 | 0,00 | 0.0% |
| Supplemental Taxes | | 8618 | 0,00 | | 0.00 | 0.00 | 0.00 | |
| Non-Ad Valorem Taxes | | 0010 | 0,00 | 0.00 | 0.00 | 0.00 | 00.0 | L. |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| aption | 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) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Olher | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Penalties and Interest from Delinquent No Limit Texes | on-Revenue | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Food Service Sales | , - | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 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) | -14.49 |
| Net Increase (Decrease) in the Fair Value of | of Investments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | . 0,0% |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0,00 | 0.00 | 0,00 | 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 | 146,544.00 | 242,401.00 | 62,473,05 | 242,401.00 | 0.00 | 0.0% |
| Other Local Revenue | 53 | | | | | | 4,05 | 0,07 |
| Plus: Misc Funds Non-Revenue Limit (509 | %) Adjustment | 8691 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| es-Through Revenues From Local Sour | | 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 | V | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 00,0 | 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% |
| 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% |
| OTAL, REVENUES | 1 | | 88,896,740.00 | 100,940,243.00 | 60,881,673.55 | 104,994,461.00 | 4,054,218.00 | 4.0% |

| . 9 | Revenues | , Expenditures, and Ci | nanges in Fund Balan | ce | | | 1 01111 |
|--|-----------------|------------------------|---|----------------------------|---------------------------------|----------------------------------|---------------|
| Description Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E' |
| CERTIFICATED SALARIES | | İ | | | , | (-) | 1 |
| Certificated Teachers' Salaries | 1100 | 41,237,452.00 | 40 466 407 00 | D. 100 0.11 50 | | | |
| Certificated Pupil Support Salaries | 1200 | 2,356,424.00 | 40,166,127.00 | 24,489,914.52 | 41,090,053.00 | (923,926.00) | -2.39 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 3,531,035.00 | 2,536,705.00 3,535,291.00 | 1,709,717,33 | 2,601,525.00 | (64,820.00) | -2.69 |
| Other Certificated Salaries | 1900 | 297,853.00 | 243,720.00 | 2,115,849.39 | 3,536,604.00 | (1,313.00) | 0.09 |
| TOTAL, CERTIFICATED SALARIES | 1500 | 47,422,764,00 | 46,481,843.00 | 67,354.48 28,382,835.72 | 255,559.00 | (11,839.00) | -4.9% |
| CLASSIFIED SALARIES | | 17,122,104,00 | 40,401,043.00 | 20,302,635,72 | 47,483,741.00 | (1,001,898.00) | -2.2% |
| Classified Instructional Salaries | 2100 | 6,436,529,00 | 5,843,917.00 | 2,825,931.15 | 6.012.650.00 | /22 222 224 | |
| Classified Support Salaries | 2200 | 4,199,679.00 | 4,226,969.00 | 2,800,303.45 | 5,913,550.00 | (69,633,00) | -1,2% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 814,362.00 | 856,590,00 | 586,673.17 | 4,144,255.00 | 82,714.00 | 2.0% |
| Clerical, Technical and Office Sataries | 2400 | 3,886,050,00 | 3,691,685.00 | 2,081,462.98 | 854,786.00 | 1,804.00 | 0.2% |
| Other Classified Salaries | 2900 | 1,176,504.00 | 1,109,646,00 | 882,224.90 | 3,691,137.00 | 548.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | 16,513,124.00 | 15,728,807.00 | 9,176,595.65 | 1,094,260.00 | 15,386.00 | 1.4% |
| EMPLOYEE BENEFITS | | 10,010,124,00 | 10,720,007.00 | 6,170,085,00 | 15,697,988.00 | 30,819.00 | 0.2% |
| STRS | 3101-3102 | 3,730,013.00 | 3,730,340,00 | 2 244 500 00 | 0.740.770.44 | 24/50/35-71 | |
| DEDO | 3201-3202 | 1,555,413.00 | | 2,341,590.90 | 3,716,776.00 | 13,564.00 | 0.4% |
| OARDUM-di/allit | 3301-3302 | 1,851,046.00 | 1,567,006.50 | 921,809.59 | 1,564,023.50 | 2,983.00 | 0.2% |
| blooth and Matters Constitu | 3401-3402 | 11,975,293,00 | 1,869,412.50 | 1,078,239,94 | 1,843,127.50 | 26,285.00 | 1.4% |
| I be a section with the section of t | 3501-3502 | 435,923.00 | 11,770,508.00 | 6,025,677.27 | 11,584,850,00 | 185,658.00 | 1.6% |
| 1100-1 | 3601-3602 | 1,693,200.00 | 447,340.00 | 270,667.76 | 433,640.00 | 13,700.00 | 3.1% |
| ODED Alleredad | 3701-3702 | 2,789,062.00 | 1,739,814.50 | 1,031,348.89 | 1,690,733.50 | 49,081,00 | 2,8% |
| ODEO Asther Employee | 3761-3752 | 2,788,002.00 | 2,787,784.00 | 1,738,725,83 | 2,787,784.00 | 0.00 | |
| DEDE DATING | 3801-3802 | 317,912.00 | 0.00 | 0,00 | 0.00 | 0.00 | U |
| O'har E-malaura B5t- | 3901-3902 | 0.00 | 320,654.00 | 188,642,38 | 320,658.00 | (4.00) | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | 0307-0302 | 24,347,862.00 | 0.00 | 55.99 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | 24,047,002.00 | 24,232,859,50 | 13,596,758.55 | 23,941,592.50 | 291,267.00 | 1.2% |
| Approved Textbooks and Core Curricula Materials | 4100 | 336,748.00 | 644,248.00 | 647.050.07 | | | |
| Books and Other Reference Materials | 4200 | 13,283.00 | 88,729.00 | 647,853.67 44,156,40 | 644,248.00 | 0,00 | 0.0% |
| Materials and Supplies | 4300 | 2,973,182.00 | 9,004,063.00 | 1,338,471.09 | 9,930,671.00 | 319.00 | 0.4% |
| Noncapitalized Equipment | 4400 | 192,506.00 | 416,099.00 | 209,394.89 | 518,851.00 | (926,608,00) | -10.3% |
| Food | 4700 | 0.00 | 0.00 | 0.00 | | (102,752.00) | -24.7% |
| TOTAL, BOOKS AND SUPPLIES | | 3,515,719.00 | 10,153,139.00 | 2,239,876.05 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,100,100.00 | 2,200,010.00 | 11,182,180.00 | (1,029,041.00) | -10.1% |
| Subagreements for Services | 5100 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | 6200 | 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 5 | 400-5450 | 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 | |
| Transfers of Direct Costs - Interfund | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | 0,00 | 0.00 | 3.00 | 0.00 | 0.0% |
| Operating Expenditures | 5800 | 2,936,348.00 | 2,764,806.00 | 1,340,105.55 | 2,864,698,00 | (99,892.00) | -3.6% |
| | //1 | | | | | | |
| Communications TOTAL, SERVICES AND OTHER | 5900 | 359,345.00 | 360,696.00 | 56,065.83 | 360,933.00 | (237.00) | -0.10/ |

| 251 | | Leseures, | Exhaudimes' sun Ci | nanges in Funu balan | ce | | | |
|--|-----------------------|-----------------|--------------------|---------------------------------|-----------------|--------------------------|---------------------------|-----------------|
| iption | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
| AL OUTLAY | Nesource Codes | Codes | (A) | (B) | (C) · | (D) | (E) | (F) |
| AL OUTER | | | 1 | | | | | |
| Land | £2 | 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 | ¥d | | 5,116.00 | 119,284.00 | 116,913.05 | 119,284.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of In- | direct Costs) | | | | , | | 5.55 | 0.070 |
| | • | | | | | | | |
| Yuition 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% |
| Tuitlon, Excess Costs, and/or Deficit Paym Payments to Districts or Charter Schools | ents | 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 | 1 | 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 App Districts or Charter Schools | oortlonments 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 | 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 Transfe | rs 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 INDIREC | T COSTS | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | 10.00 |
| 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% |

| | | Object | Orlginal Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/* |
|--|----------------|--------|---|------------------------------------|-----------------|--------------------------|---------------------------|----------------|
| Description | Resource Codes | Codes | (A) | (B) | (c) | (D) | (E) | 7, |
| 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 | 0.09 |
| 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 | 2,186,100.00 | 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 | |
| To: State School Bullding Fund/ | | | | | | | | 0.0% |
| 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 OTHER SOURCES/USES | | | 196,856.00 | 196,856.00 | 33,489.96 | 196,856,00 | 0.00 | 0.0% |
| SOURCES | | | | a | | | | 14 |
| SOUNCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | - TIES | -72 | | | 0.00 | |
| Proceeds from Sale/Lease- | | | | | | | | |
| Purchase of Land/Buildings | | 8953 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | |
| Other Sources | | | | | | | 81 | |
| 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 | 18 | 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 | | | | | | | - | C |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.0% |
| All Other Financing Uses | | 7699 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | 7335 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 50.00 | 0.00 | 0.00 | 2272.000 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | ž. | 0331 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | 202000000000000000000000000000000000000 | COSCOC-DA-JAM | | | | 30 |
| (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% |

| ription | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col 8 & D) (E) | % Diff Column B & D (F) |
|--|----------------|-------------------------|-----------------|---|------------------------|---------------------------------|---|----------------------------------|
| EVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0,00 | 00,0 | 0.00 | 0.00 | 0.09 |
| 2) Federal Revenue | | 6100-0209 | 2,449,900.00 | 2,449,900,00 | 1,057,726,18 | 2,449,900.00 | 0.00 | 0.0% |
| 3) Other State Revenue | 7. | 8300-8599 | 195,000.00 | 195,000.00 | 103,764.69 | 195,000,00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 786,758.00 | 786,758.00 | 355,899.96 | 788,758.00 | 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 | (4) | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,366,632.00 | 1,368,632.00 | 562,592.24 | 1,366,632,00 | 0,00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 754,935.00 | 754,935.00 | 272,759.74 | 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 | | 8000-6999 | 0.00 | 0.00 | 9,580,73 | 0.00 | 0.00 | 0.0% |
| Other Oulgo (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 | 3,028,514.00 | 1,577,013.82 | 3,828,514,00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9) | | | (188,858.00) | (196,858.00) | (59,622,99) | /108 9EC 100 | | |
| D. OTHER FINANCING SOURCESIUSES | 10.0 | | 1100,000,001 | (100,000,00) | 103,022,007 | 71/0/050/00/ | 200 100 100 100 100 100 100 100 100 100 | |
| iterfund Transfers i) Transfers in | | 6900-6929 | 196,856.00 | 196,858.00 | 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% |
| Other Sources/Uses Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uşes | | 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 | | | 196,886,00 | 198,858.00 | 200,818.55 | 198,856,00 | | |

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

04 61424 0000000 Form 13I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Cal B & D) {E} | % Diff Coli B |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---|
| E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 141,193.56 | 0.00 | | |
| F, FUND BALANCE, RESERVES | | | | | | | | 111111111111111111111111111111111111111 |
| 1) Beginning Fund Balance a) As of July 1 - Unaudited | | 9791 | 59,318.97 | 59,318,97 | | 59,318.97 | 0.00 | 0, |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0. |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,318,97 | 59,318,97 | | 69,318.97 | | |
| d) Other Restatements | | 9795 | 0.00 | 0,00 | | 0.00 | 0.00 | 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 | | | | | | | | |
| Stores | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Propaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | 27 |
| All Others | | 9719 | 2000 | 0.00 | | 8.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance b) Designated Amounts | = | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertainties | | 9770 | 0.08 | 0.00 | | 0.00 | i leg | |
| Designated for the Unrealized Gains of Investments and Cash In County Treasury | | 9775 | 00,0 | 0.00 | | 0.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | 9790 | | | | 59,318.97 | | |
| d) Unappropriated Amount | | 9790 | 59 318 97 | 50 249 07 | | | | |

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

| 1ption . | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (8) | Actuals To Date {C} | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| ENUE LIMIT SOURCES | | | | | | | 200011 | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 00.0 | 0.00 | 0.0 |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | D.01 |
| 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 | 0.09 |
| Other Federal Revenue (Incl. ARRA) | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | 1.5 | 2,449,900.00 | 2,449,900.00 | 1,057,726,18 | 2,449,900.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE | | | 2001011 | | | 190 | | |
| Child Nutrillan 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 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 195,000.00 | 195,000.00 | 103,764.69 | 195,000.00 | 0.00 | 0.05 |
| OTHER LOCAL REVENUE | | | | | | = | | |
| Sales Sale of Equipment/Supplies | 8 | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Food Service Sales | | 8634 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Leases and Rentals | 95 | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interest | | 8660 | (10,000.00) | (10,000.00) | (1,376.10) | (10,000.00) | 0,00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| s and Contracts | - 6 | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Local Revenue | | | | , | | | | |
| All Other Local Revenue | | 8699 | 796,758.00 | 796,758,00 | 357,276,06 | 796,758.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 786,788.00 | 786,758.00 | 355,899,96 | 786,758.00 | 0.00 | 0.09 |
| OTAL, REVENUES | | | 3,431,658,00 | 3,431,858.00 | 1,517,390.83 | 3,431,658.00 | | |

2010-11 Second InterIm Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Batance

04 61424 0000000 Form 13I

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Coli B |
|--|----------------|--------------|-----------------|---|------------------------|---------------------------------|----------------------------------|---------------------|
| CERTIFICATED SALARIES | | | | | 1. | | N. 19. | - |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| CLASSIFIED SALARIES | | | | | | | 3,00 | 0,0,7 |
| 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 | 1,366,832.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | 1,000,002,00 | 0,00 | 0.0% |
| 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% |
| OASDI/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 | 328,699.00 | 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 | |
| Workers' Compensation | | 3601-3602 | 39,429.00 | 39,429,00 | 15,635.29 | 39,428.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 107,676.00 | 107,576,00 | 0.00 | 107,576.00 | 0.00 | |
| OPE8, 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 | |
| Other Employee Benefits | | 3901-3902 | 67,802.00 | 67,802.00 | 14,613,10 | 67,802.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 764,935.00 | 754,935.00 | 272,753,74 | 754,935.00 | 0.00 | 0.0% |
| OOKS AND SUPPLIES | | | | | | 701,000.00 | 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 | 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% |
| - Pood | | 4700 | 1,179,357.00 | 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% |

| ription Resource Code | s 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) |
|---|-------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| VICES AND OTHER OPERATING EXPENDITURES | | | | 8 | | ((•)) | |
| 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 | 4,085.00 | 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 | 19,633,00 | 34,544.25 | 19,833.00 | 0.00 | 0.0% |
| Communications | 5900 | 7,804,00 | 7,604.00 | 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 | 51,047,08 | 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 | ₂ 8400 | 0.00 | 0.00 | 9,580.73 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 6500 | 0.0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | 1000000 | 0.00 | 0,00 | 9,580.73 | 0,00 | 0.00 | 0.0% |
| OTHER OUTGO (axcluding Transfers of Indirect Costs) | | | | | AS . | | |
| Debt Service | | | | | | | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.00 | 00.0 | 0,00 | 0.0% |
| her Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| AL, 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 | F | | | | * 4 | | |
| 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 | | 110,128.00 | 110,128,00 | 0.00 | 110,126,00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | 3,628,514.00 | 3,628,514.00 | 1,577,013,82 | 3,628,514,00 | | |

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

04 61424 0000000 Form 13I

| 196,866.00 | | | | 1 |
|------------|------------|------------|------------------|----------------|
| 196,866,00 | | 1 | * | |
| 196,866.00 | 1 | | | |
| | 200,816,55 | 196,856,00 | 0.00 | 0.0% |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 196,856.00 | 200,616.55 | 196,856,00 | 0.00 | 0.0% |
| | | | 5,50 | 0.0% |
| 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| | | | | |
| | | | | |
| | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | | 0.070 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 0.00 | 0.00 | 0.00 | 0.00 | 3 |
| 0.00 | 0.00 | 0.00 | 0.00 | , |
| | 90; | | | |
| 0.00 | 0.00 | 0.00 | 566 | 0.0% |
| 100 0.00 | 0.00 | 0.00 | 15,000 | 110 0.0% |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 0.00 | 0.00 | 0.00 | | 0.0% |
| | 38011 | i i | | |
| 5 | 0.00 | 0.00 | 0 0.00 0.00 0.00 | 0.00 0.00 0.00 |

| ption Res | ource 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) |
|---|--------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| EVENUES | | | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | -0.00 | 0.60 | 0.00 | 0.00 | 000 | 0.0 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 593676 953600 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | # 8300-85 99 | 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 | 8,012.66 | 24,000.00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 000 | 1000 | 90,00 | 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) Booke 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 | , P. 1971 . 0.00 | 0.00 | 6,00 | /0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | 804,427.00 | 804,427,00 | 741,775,68 | 804,427.00 | | |
| 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) | | |
| OTHER FINANCING SOURCES/USES | | | | | | | |
| iterfund Transfers J) Transfers in | 8900-8929 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | ۵٥ |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| 3) Contributions | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | Place in The Control | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

04 61424 0000000 Form 141

| 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) | % Dir |
|--|----------------|---------------|--|---|------------------------|---------------------------------|----------------------------------|-------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (780,427,00) | (780,427.00) | (733,762,80) | (780,427.00) | | |
| F, FUND BALANCE, RESERVES | | | | | | 1100,001,001 | na | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 1,220,657.18 | 1,220,657,18 | | 1,220,657.18 | | 10 |
| b) Audit Adjustments | | 9793 | 0.00 | 0,00 | | 0.00 | 0.00 | 0.01 |
| c) As of July 1 - Audited (Fta + 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 | 0.09 |
| 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 | 367 | | | | | | | |
| Revolving Cash Stores | | 9711 | 0.00 | 0.00 | | 0,00 | | |
| Prepaid Expenditures | - 14 | 9712 | W252 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 600 | | 100 (0.00) | | |
| All Others | | 9713· 9719 | 0.00 | 0.00 | | 0,00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance b) Designated Amounts | | 9740 | - 6.00 | 2000 | | 0.00 | | |
| Designated for Economic Uncertaintles | | 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 | * 97 | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | 9790 | | | | 440,230.18 | | |
| d) Unappropriated Amount | | 9790 | 440.330.40 | 440,000,40 | | | | |

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

| ription : Resource Code | es 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) |
|--|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| ER STATE REVENUE | | | | | | | |
| All Other State Revenue | 6590 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | D.09 |
| THER LOCAL REVENUE | | | | | | | |
| Sales Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interest | 8660 | 24,000.00 | 24,000.00 | 8,012.86 | 24,000.00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Local Revenue | | | | | | 1è | |
| 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% |
| OTAL, REVENUES | 4 | 24,000,00 | 24,000.00 | 8.012.88 | THE CONTRACTOR | | MINGS SHOW |

| Description Resource | Codes Object Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff Colum B 8 |
|--|--------------------|-----------------|------------------------------------|-----------------|--------------------------|---------------------------|------------------------|
| CLASSIFIED SALARIES | Codes Object Codes | (A) | (B) | (C) | (D) | (E) | - {E |
| - Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 000 | 0.00 |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, CLASSIFIED SALARIES | 2,000 | | | 0.00 | | | 0.09 |
| EMPLOYEE BENEFITS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OASDVMedicare/Alternative | 3301-3302 | 0.00 | 0.00 | | | 0.00 | 0.09 |
| Health and Welfare Benefits | 3401-3402 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.09 |
| Unemployment insurance | 1 | | 0.00 | 0,00 | 0.00 | 0,00 | 0.09 |
| Workers' Compensation | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| OPEB, Allocated | 3601-3602 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 1/4 | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| BOOKS AND SUPPLIES | | | - 1 | | | | |
| Books and Other Reference Materials | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Maleriate 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 | |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| SERVICES AND OTHER OPERATING EXPENDITURES | 1 | | | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Travel and Conferences | . 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Rontals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 30,000.00 | 30,000.00 | 210,804.59 | 30,000.00 | 0.00 | 0.09 |
| Transfers of Direct Costs | 5710 | 000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| 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) | | | | 22/12/07 | 774,427.00 | 0,00 | 0.03 |
| 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) | 7-100 | 0.00 | 0,00 | 0.00 | 00.0 | 00.0 | |
| | | | | | 35 | | 0.0% |
| OTAL, EXPENDITURES | | 804,427,00 | 804,427,00 | 741,775.68 | 804,427.00 | | |

| ription Re | source Codes Object Codes | Original Budget | Boatd Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals {D} | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| RFUND TRANSFERS | | | | | | *** | |
| INTERFUND TRANSFERS IN | | | | | | | |
| From: General, Special Reserve, & Bullding 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 | | | | | 0.00 | 0.00 | 0.0 |
| Olher 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 | 1 | | | | | | |
| SOURCES | 1 | | | | | | |
| Other Sources Transfers from Funds of Lepsed/Reorganized LEAs Long-Term Debt Proceeds | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | D.00 | 0.09 |
| | | | | 100 | | | |
| Proceeds from Capital Leases | 8972 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Sources | 8979 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| (c) TOTAL, SOURCES | | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Other Financing Uses | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2TAL, USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.09 |
| 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% |
| DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e) | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

04 61424 0000000 Form 21I

| 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) | % Dif Colur B & |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-----------------------|
| R. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,948,143.00) | (4,948,143.00) | (5,646,067.13) | (4,948,143.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 23,959,486.56 | 23,959,486.56 | ing and the second | 23,959,486,56 | 0.00 | 0 |
| b) Audit Adjustments | | 9799 | 0.00 | 0.00 | | 0.00 | 0.00 | 0 |
| c) As of July 1 - Audited (F1a + F1b) | | :- | 23,959,486,56 | 23,959,486.56 | | 23,959,486,56 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 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 | | 100 |
| Stores | * | 9712 | 1000 | 0.00 | | 0000 | | |
| Prepald Expanditures | | 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 | | 9740 | 0,00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 00,0 | | 0.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | , and |
| c) Undesignated Amount | | 9790 | | | | 19,011,343,56 | | |
| d) Unappropriated Amount | | 9790 | 19,011,343,56 | 19.011.343.56 | | | | |

| ription | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| _DERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 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 | | | | | | | | 190 |
| Tax Relief Subventions Restricted Levies - Other | | 9. | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0,00 | 0.00 | 0.60 | 0.09 |
| Other Subventions/In-Lleu Taxes | S 0 | 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 | 0.05 |
| TOTAL OTHER STATE REVENUE | - | | 831,872.00 | 831,872,00 | 0.00 | 831,872.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | | | | | | 6 | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0,00 | 0.00 | 0.00 | 0.00 | 00.0 | 0.01 |
| Olher | | 8622 | 6.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Community Redevelopment Funds Not Subject to RL Deduction | | 6625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| enalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | D.09 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Leeses and Rentals | | 8650 | . 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interest | | 8660 | 150,000.00 | 150,000.00 | 146,120.05 | 150,000.00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8882 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0,09 |
| 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 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 150,000.00 | 150,000.00 | 146,120.05 | 150,000.00 | 0.00 | 0.09 |
| OTAL, REVENUES | | - 2 | 981,872.00 | 981,872.00 | 146,120.05 | 981,872.00 | | |

| 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 Colum 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 Classifled 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 | | | | | | | 5,50 | 0.0 |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| PERS | | 3201-3202 | 7,063.00 | 7,063,00 | 3,534.00 | 7,063.00 | 0.00 | 0.09 |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,050.00 | 5,050,00 | 2,610.84 | 5,050,00 | 0.00 | 0.01 |
| 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 | 475.0D | 475.00 | 245.76 | 475.00 | 0.00 | 0.09 |
| Workers' Compensation | | 3601-3602 | 1,920.00 | 1,920.00 | 935,22 | 1,920,00 | 0.00 | 0.09 |
| OPEB, Allocated | | 3701-9702 | 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 | 0.09 |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, EMPLOYEE BENEFITS | | | 27,949.00 | 27,949.00 | 12,732.60 | 27,949.00 | 0,00 | 0.09 |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 000 | 6.00 | | 0.00 | 0.00 | |
| 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% |
| ERVICES AND OTHER OPERATING EXPENDITURES | | | | 2 | | | | |
| 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 | 0.09 |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Operations and Housekeeping Services | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Rentals, Leases, Repairs, and Noncapitalized Improvement | 5 | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transfers of Direct Costs | | 5710 | 0.00 | - 0.00 | 2,775.00 | 0.00 | 0.081 | 0.09 |
| 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 | 0.09 |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | D.OD | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITE | IRES | | 3,668.00 | 3,666,00 | 194,739.44 | 3,666.00 | 0.00 | 0.0% |

| ription Re | source Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| PITAL 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 | 0,09 |
| Equipment | | 6400 | 0.00 | 0.00 | 369,015.23 | 0.00 | 0.00 | 0.09 |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0,09 |
| TOTAL, CAPITAL OUTLAY | | | 4,393,665,00 | 4,393,865.00 | 6,509,210,77 | 4,393,665.00 | 0.00 | 0.09 |
| THER OUTGO (excluding Transfers of Indirect Costs) | | | | | | e: | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,09 |
| Pebt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Debt Service - Interest | | 7438 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Debt Service - Principal | 1,9 | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTAL, OTHER OUTGO (excluding Transfers of Indirect Cost | s) | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| OTAL EXPENDITURES | | | 4,493,345.00 | 4,483,345.00 | 5.782.244.15 | 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 Colur B & (F, |
|---|---------------------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------------------------|
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| Olhor 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 | | |
| INTERFUND TRANSFERS OUT | | 31 | | 47,070.00 | 0.00 | 0.00 | 0.09 |
| To: State School Building Fund/ County School Facilities Fund | 7613 | 1,436,670.00 | 1,436,670.00 | 0.00 | 4 400 070 00 | 75 | |
| To: Deferred Maintenance Fund | 7615 | 0.00 | 0.00 | | 1,436,670.00 | 0.00 | 0.09 |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | 7018 | | | 77,486,08 | 0,00 | 0.00 | 0.09 |
| OTHER SOURCES/USES | · · · · · · · · · · · · · · · · · · · | 1,436,670,00 | 1,436,670,00 | 77,486,08 | 1,436,670,00 | 0.00 | 0.09 |
| SOURCES | | 54 8 | | | | | |
| Proceeds Proceeds from Sale of Bonds | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources County School Building Aid | 89 8 1 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| Transfers from Funds of Lapset/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 | 00.0 | 0.0% |
| Proceeds from Capital Leases | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Lessa 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 | 25 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 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 | 12.00 | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | 0.00 | 10, 10, 10, 6,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0.00 | 0.00 | . 0.00 | 0.00 | 15100% |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | (1,436,670.00) | (1,436,870.00) | (29,943.03) | (1,436,670,00) | | |

| cription | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff Column B & D |
|---|-----------------------------|-----------------|---------------------------------|-----------------|--------------------------|---------------------------|---------------------------|
| REVENUES | Resource Codes Unject Codes | (A) | . (B) | (C) | (D) | (E) | (F) |
| | | | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | 0,00 | 0.00 | 00,0 | 0.00 | 0.00 | 70.0 |
| 2) Federal Revenue, | 8100-8299 | 000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | 8300-9599 | 0,00 | .0.00 | 0.00 | D.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | 8600-8799 | 1,202,000,00 | 820,000.00 | 769,338,17 | 820,000.00 | 0.00 | 0.09 |
| 5) TOTAL REVENUES | | 1,202,000.00 | 820,000.00 | 769,338.17 | 820,000.00 | | |
| I. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | 2000-2999 | 175,013.00 | 175,013.00 | 87,302.28 | 175,013.00 | 0.00 | 0.09 |
| 3) Employee Benefits | 3000-3999 | 78,206.00 | 78,208.00 | 38,507.97 | 78,206,00 | 0.00 | 0.09 |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,09 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| 6) Capital Oullay | 6000-6999 | 1,540,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 000 | 000 | 600 | 0.00 | 100 |
| 9) TOTAL, EXPENDITURES | | 1,793,219.00 | 253,219.00 | 125,810.25 | 253,219.00 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9) | | (591,219.00) | E00 704 A0 | A49 507 07 | 700 704 00 | | |
| OTHER FINANCING SOURCES/USES | | (981,219,00) | 588,781.00 | 643,527.92 | 566,781.00 | | 1991,000 1991 |
| Interfund Transfers a) Transfers In | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Transfers Oul | 7600-7629 | 28,560.00 | 17,100.00 | 0.00 | 17,100.00 | 0.00 | 0.09 |
| 2) Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Contributions | 6980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | .0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | (28,580,00) | (17,100.00) | 0.00 | (17,100,00) | | |

| Description | Resource Codes Object Co | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals {D} | Difference (Col B & D) (E) | % Diff Colur B 8 |
|---|--------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|--|
| 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 | A | | | | | | and the same of th |
| .1) Beginning Fund Balance a) As of July 1 - Unaudited | 9791 | 10,997,822.78 | 10,997,822,78 | | 10,997,822,78 | * 0.00 | 0.09 |
| b) Audit Adjustments | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| 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 Seginning Balance (F1c + F1d) | | 10,997,822.78 | 10,997,822.78 | | 10,997,822.78 | | |
| 2) Ending Balance, June 30 (E + F1s) | | 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 | 10000 | 0.001 | | 4.000 | | |
| 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 | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertaintles | 9770 | 0.00 | 0,00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | 9775 | 0.00 | 0.00 | | 0.00 | | |
| Other Designations | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | 9790 | | | | 11,547,503,78 | | |
| d) Unappropriated Amount | 9790 | 10,378,043.78 | 11,547,503.78 | | | | |

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

| aption | 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|--|----------------------------------|
| ÆR STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | 1 | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Subventions/in-Lieu Taxes | 27 | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,0 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | (f) | | | | | | |
| County and District Taxes | 32 | | 8 | 2 | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Supplemental Taxes | | 8818 | 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 | 00.0 | 0.00 | 0.09 |
| 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 | 0.09 |
| Panalties and interest from Delinquent Non-Revenue Limit Taxes | 5. | 6829 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Sales Sale of Equipment/Supplies | | 8831 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Interest | | 8680 | 250,000.00 | 250,000.00 | 112,659.38 | 250,000.00 | 0,00 | 0.09 |
| t Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| -ees and Contracts | | | | | | | *** | |
| Mitigation/Developer Fees | | 8681 | 952,000.00 | 570,000.00 | 656,678,79 | 570,000.00 | 0.00 | 0.09 |
| Olber Local Revenue | | | | | | | | |
| All Other Local Revenue | | 6699 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 1,202,000.00 | 820,000.00 | 769,338,17 | 820,000.00 | 0.00 | 0.09 |
| OTAL REVENUES | | | 1,202,000,00 | 820,000.00 | 769,338,17 | 820,000.00 | 00/c viii 100/c 10 | |

| Description | Resource Codes Obj | ect Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) | % Diff Colur B / |
|---|--------------------|-----------|-----------------|---|------------------------|---------------------------------|------------------------|------------------------|
| CERTIFICATED SALARIES | is in | | | | | | | |
| 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 | 74 | | | 1. | | | 3.00 | 0.0 |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 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 |
| MPLOYEE BENEFITS | | | | - | | | 79 | |
| STRS | 310 | 01-3102 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0 |
| PERS | 320 | 01-3202 | 18,726.00 | 18,726,00 | 9,347.42 | 18,726.00 | 0.00 | 0.0 |
| OASDI/Medicare/Alternative | 930 | 01-3302 | 13,389.00 | 13,389.00 | 6,678.62 | 13,389.00 | 0.00 | 0.0 |
| Health and Welfere Benefits | 340 | 01-3402 | 35,680,00 | 35,680.00 | 17,441.66 | 35,680,00 | 0.00 | 0.0 |
| Unemployment Insurance | 350 | 01-3502 | 1,260.00 | 1,260.00 | 628.54 | 1,260.00 | 0.00 | 0.09 |
| Norkers' Compensation | 360 | 01-3602 | 5,091.00 | 5,091.00 | 2,392.43 | 5,091,00 | 0.00 | 0.0 |
| DPEB, Allocated | 370 | 21-3702 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| OPEB, Active Employees | 375 | 51-3752 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,09 |
| PERS Reduction | 390 | 1-3802 | 4,060,00 | 4,060.00 | 2,019,30 | 4,060.00 | 0.00 | 0.0 |
| Other Employee Benefits | 390 | 1-3902 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 7 |
| TOTAL, EMPLOYEE BENEFITS | | | 78,206.00 | 78,206,00 | 38,507,97 | 78,206.00 | 0.00 | 0.05 |
| DOKS AND SUPPLIES | 7 | | | | | | | |
| approved Textbooks and Core Curricula Materials | 4 | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Books and Other Reference Materials | 4 | 1200 | o no | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| faterials and Supplies | 4 | 1300 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| loncapitalized Equipment | 4 | 1400 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| OTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| RVICES AND OTHER OPERATING EXPENDITURES | | | | | | | 0.00 | 0.0% |
| subagreements for Services | 5 | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ravel and Conferences | 5: | 200 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | |
| surance (**) | 5400 | 0-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| perations and Housekeoping Services | 56 | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| antals, Leases, Repairs, and Noncapilalized Improvements | .56 | 800 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | |
| ansfers of Direct Costs | \$7 | 710 | 0.00 | 0.00 | | | 0.00 | 0.0% |
| ansiers of Direct Costs - Interfund | 57 | 750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| ofessional/Consulting Services and perating Expenditures | | 300 | 0.00 | | | | | 0.0% |
| ommunications | | 900 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| DTAL, SERVICES AND OTHER OPERATING EXPENDITUR | | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

04 61424 0000000 Form 25I

| cription 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) |
|--|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| PITAL OUTLAY | | | | 9 | | | |
| Land | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Land Improvements | 6170 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | .0.09 |
| Buildings and Improvements of Buildings | 6200 | 1,640,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Books and Madia for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Equipment | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, CAPITAL OUTLAY | | 1,540,000.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Other Transfers Out All Other Transfers Out to All Othere | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Debi Service | | | | | | ű. | |
| Oabt Service - Interest | 743B | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTAL, 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 Colum B & (F |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------------|
| INTERFUND TRANSFERS | | | | | | | 110000 | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| | | | | | | | 8 | |
| Other Authorized interfund Transfers In | | 6919 | 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 Bullding 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 | | | 28,580.00 | 17,100.00 | 0.00 | 17,100.00 | 0.00 | 0.0 |
| OTHER SOURCES/USES | * | | 20,000.00 | 77,700.00 | 0.50 | 17,100,00 | 0,00 | 9,0 |
| SOURCES | | | 20 | | 1 | | | |
| aunces | | | 1 | | | | | :(+(- |
| Proceeds | | | | 1 | | 1 | | |
| Proceeds from Sale/Lease- Purchase of Land/Bulldings | | 8953 | 0.00 | 0.00 | 400 | | | |
| Other Sources | | 0330 | 0.50 | ,0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 0005 | | | | | | |
| Long-Term Debt Proceeds | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0,00 | 8.00 | 0.01 |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Sources | | 8979 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | ſ |
| (c) TOTAL, SOURCES | | | 00,0 | 0.00 | 0.00 | 0.00 | 0.00 | 0,. |
| USES | | | | | | | | - |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| CONTRIBUTIONS | | | | | | | | |
| | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | ist distributo co | 0.00 | 0.00 | 0.09 |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.60 | 1000 | 0.00 | 0.09 |
| (e) TOTAL, CONTRIBUTIONS | | i di | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (28,560,00) | (17,100,00) | 0.00 | (17,100.00) | | |

| ription Resc | ource Codes Object Codes | Original Budget (A) | Board Approved Operaling Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| «EVENUES | | | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | 0,00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| 2) Federal Revenue | 8100-6299 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | 6300-8599 | 1,438,670,00 | 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 | 1,446,870.00 | | |
| 3. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 20.00 20.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Q.09 |
| 3) Employee Benefits | 3000-3999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 4) Books and Supplies | 4000-4989 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 6) Capital Outlay | 6000-8999 | 2,125,236.00 | 2,125,236.00 | 264,369.81 | 2,125,236,00 | 0.00 | 0,09 |
| 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 Oulgo - Transfers of Indirect Costs | 7300-7399 | b/00 | 176 00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | 2,125,236.00 | 2,125,238,00 | 264,369,61 | 2,125,236,00 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | (678,566.00) | (678,568.00) | 704.862.73 | (678,588,00) | | |
| OTHER FINANCING SOURCES/USES | | | | | | | + |
| Interfund Transfers a) Transfers in | ∜ 8 9 00-8929 | 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 | 0.09 |
| 2) Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0.00 | 0,00 | 00.0 | 0.00 | 0,09 |
| h) Úses | 7630-7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| 3) Contributions | 8980-8999 | i D:00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 1,436,670,00 | 1,436,870.00 | 29.943.03 | 1,438,670.00 | | |

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

04 61424 0000000 Form 351

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Cal B & D) (E) | % Diff Calu B & |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 758,104,00 | 750,104.00 | 734,605.7 <i>G</i> | 758 104 00 | | |
| F, FUND BALANCE, RESERVES | | | | | | 133,238 | and the second second | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 78,727.28 | 78,727.28 | | 78,727,28 | 0.00 | • |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0,00 | 0.00 | 0. |
| c) As of July 1 - Audited (F1a + F1b) | | | 79,727.28 | 78,727.28 | | 78,727.28 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0, |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 78,727.28 | 78,727,28 | | 78,727.28 | | |
| 2) Ending Salance, June 30 (E + F1e) | | | 636,831,28 | 836,831.28 | | 838,831,28 | | |
| 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 | | Statistics 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertainties | | 9770 | 0.00: | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | | 0.00 | | |
| Other Designations | % | 9780 | 0,00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | 9790 | | | | 836,831.28 | | |
| d) Unappropriated Amount | | 9790 | 836 831 28 | 836 831 28 | | | | |

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

| ription | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Cof B & D) (E) | % Diff Column B & D |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---------------------------|
| DERAL REVENUE | | | | (4)' | | | 0.002 | |
| 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 |
| THER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 1,436,670,00 | 1,436,670.00 | 963,223.00 | 1,436,670.00 | 0.00 | 0.01 |
| 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 |
| THER LOCAL REVENUE | | | | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Leases and Rentals | | 8650 | 0.00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| Interest | | 8680 | 10,000,00 | 10,000.00 | 5,809.64 | 10,000.00 | 0.00 | 0.0 |
| Net Increase (Decrease) in the Fair Value of Investments | ; | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Lacal Revenue | | | | | | 1 | | |
| All Other Local Revenue | | 6699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 10,000.00 | 10,000.00 | 5,809.54 | 10,000.00 | 0.00 | 0.09 |
| OTAL, REVENUES | | 1 | 1,446,670.00 | 1,446,670.00 | 969,032.54 | 1,446,670.00 | | |

| 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 Colum B & ' (F) |
|--|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---------------------------------|
| CLASSIFIED SALARIES | 547 5-415 | ĕ | | | | | |
| 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 | 00.0 | 0.0% |
| Clarical, Technical and Office Salaries | 2400 | 00.0 | 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 | - W | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | D.0% |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | | | - 11 | |
| PERS | 3201-3202 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | i | | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Health and Welfare Bonefits | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Unemployment Insurance | 3401-3402 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | 3501-3602 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,0% |
| OPEB, Altocated | 3601-3602 | 00.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 3701-3702 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 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 SENEFITS | | 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. | 70.00 | 0.00 | 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 | | | | | | 2: | |
| 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 | | 0.00 | . 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 5710 | 0.00 | 6.00 | 0.00 | 000 | 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 | | 3850 | | | | |
| Communications | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITU | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| :ription | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| TAL OUTLAY | | | | | | - 1 | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Land Improvements | | 6170 | 00.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Buildings and improvements of Buildings | | 6200 | 2,125,236.00 | 2,125,236,00 | 264,023,72 | 2,125,238.00 | 0.00 | 0.09 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| TOTAL, CAPITAL OUTLAY | | | 2,125,236.00 | 2,125,236.00 | 264,369,81 | 2,125,236.00 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charler 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 | 00.0 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Debt Service | | 2. | | | | | | |
| 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 C | Costs) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTAL, EXPENDITURES | | | 2,125,236.00 | 2,125,236.00 | 264,369.81 | 2,125,236.00 | | |

| 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 Colur B & (F |
|---|----------------|--------------|------------------------|---|------------------------|---|----------------------------------|------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 1,438,670,00 | 1,436,570,00 | 0.00 | 1,436,670.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers in | | 8919 | 0.00 | 0.00 | 59,886.06 | 0.00 | 0.00 | 0,0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,438,670.00 | 1,436,670.00 | 59,886.06 | 1,436,670.00 | | |
| INTERFUND TRANSFERS OUT | | | 1,450,070.00 | 1,450,070,00 | 53,000.00 | 1,430,070.00 | 0.00 | 0.04 |
| To: State School Building Fund/ County School Facilities Fund | | 7619 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 29,943,03 | 0.00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 29,943.03 | 0.00 | 0.00 | 0.09 |
| OTHER SOURCES/USES | | | | 3.00 | 29,0 10.00 | 0,00 | | 0.0 |
| SOURCES | | | | | | | | |
| Proceeds | | 1 | | | | | | |
| Proceads from Sale/Lease- Purchase of Land/Bulldings | | 8953 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Other Sources | | 1 | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | وم.م |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Proceeds from Lease Revenue Bands | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,4 |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (c) TOTAL, SOURCES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| USES | | | | 2,00 | 0.00 | 0.00 | 0.00 | 0.05 |
| Transfers of Funds from Lepsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.09 |
| (d) TOTAL, USES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| CONTRIBUTIONS | | | | | | 10000 | | |
| Contributions from Unrestricted Revenues | | 8990 | 0.00 | 5.86 | 0.00 | 1000 000 000 000 000 000 000 000 000 00 | 0.00 | 0.09 |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 50.00 | 0.00 | 1000 | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,436,670.00 | 1,436,870.00 | 29,943.03 | 1,438,670.00 | 7.4 7.4 | |

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

| típlion | 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) |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|---|----------------------------------|
| EVENUES | | | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| 2) Federal Revanue | 8100-8299 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| 3) Other State Revenue | 8300-8509 | 0,00 | D.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | 8600-8799 | 2,602,900.00 | 2,602,900.00 | 1,386,853.70 | 2,515,785,00 | (87,115.00) | -3.3 |
| 5) TOTAL REVENUES | · · | 2,602,900.00 | 2,602,900.00 | 1,386,853.70 | 2,515,785,00 | | |
| . EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0,00 | 000 | 0.00 | 0.00 | 0.00 | g o |
| 2) Classified Salarios | 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 | 23,909.99 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | 6000-8999 | 462,168.00 | 462,168.00 | 0.00 | 462,168.00 | 0.00 | 0.0 |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1 1 1 1 1 1 1 1 0 0 0 | 0.00 | 0.00 | 0.00 | 000 | 0.0 |
| 9) TOTAL, EXPENDITURES | | 462,168.00 | 462,168,00 | 23,909,99 | 482,168.00 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | 4 | 2,140,732,00 | 2,140,732.00 | 1,362,943.71 | 2,053,617,00 | | |
| OTHER FINANCING SOURCES/USES | | | 1,110,101.00 | | 2,000,011,007 | CONTRACTOR OF THE PARTY OF THE | |
| nterfund Transfers a) Transfers In | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00, | 0.0 |
| b) Transfers Out | 7600-7829 | 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 | 8990-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | .55 | (2,171,000,00) | (2,171,000.00) | (262.03) | (2,083,885.00) | | |

| Description | Resource Codes Object Code | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & / (F) |
|---|----------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|---------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (30,268 00) | (30,268.00) | 1,362,681,68 | (30,268.00) | | |
| FUND BALANCE, RESERVES | | | | | | | |
| 1) Beginning Fund Balance | | 2 | | | | | |
| a) As of July 1 - Unaudited | 9791 | 978,023.32 | 978,023,32 | | 978,023.32 | 0.00 | 0. |
| b) Audit Adjustments | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | D. |
| 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. |
| 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 | 10.00 | 0.00 | | 0.00 | | |
| Prepald 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 Uncertaintles | 9770 | 0.00 | 0.00 | | 0.00 | | W |
| Designated for the Unrealized Gains of investments and Cash in County Treasury | 9775 | 0.00 | 00,0 | | 0.00 | | |
| Other Designations | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | 9790 | | | | 947,765.32 | | |
| d) Unappropriated Amount | 9790 | 947,755.32 | 947,755.32 | | | | |

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

| ription | 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| "DERAL 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 |
| THER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,09 |
| All Other State Revenue | | 6590 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.04 |
| THER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 2,587,900.00 | 2,567,900.00 | 1,373,936.50 | 2,480,785,00 | (87,115.00) | -3.49 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interest | | 8660 | 35,000.00 | 35,000.00 | 12,917.20 | 35,000.00 | 0.00 | 0.09 |
| Net Increase (Decrease) In the Fair Value of Investments | | 8682 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 2,602,900.00 | 2,802,900,00 | 1,388,853.70 | 2,515,785,00 | (87,115,00) | -3,39 |
| TAL REVENUES | | | 2,602,900.00 | 2,602,900.00 | 1,388,653.70 | 2.515.785.00 | | |

| 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 Colu B / |
|--|-----------------------------|--|---|------------------------|---------------------------------|----------------------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | | 1-1 | |
| Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.03 |
| Clerical, Technical and Office Selades | 2400 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.09 |
| Other Classified Salades | 2900 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.09 |
| EMPLOYEE BENEFITS | | | | 0.00 | 0.00 | 0.00 | D.D9 |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 8.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OOKS AND SUPPLIES | | | | U00 | 0.00 | 0.00 | 0.0% |
| | | | | | | | |
| Books and Other Reference Materials | 4200 | BILL T. S. S. S. S. S. S. S. S. S. S. S. S. S. | 600 | 141. 15114-1000 | 1000 | 0.00 | |
| 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 ERVICES AND OTHER OPERATING EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subagreements for Services | 5400 | | l l | | | | |
| Fievel and Conferences | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| nsurance | 5200 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | 5400-5450 | 0.00 | 0.00. | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5500 | 0.00 | 00.0 | 0,00 | 0.00 | 0.00 | 0.0% |
| Fransfers of Direct Costs | 5600 | 0.00 | 0.00 | 00.0 | 0.00 | 0.00 | 0.0% |
| ransfers of Direct Costs - Interfund | 5710 | 0.00 | 0.00 | - Maio | 0.00 | 0.00 | 20.0% |
| rofessional/Consulting Services and | 5750 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| 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% |
| OTAL, SERVICES AND OTHER OPERATING EXPENDITU | RES | 0.00 | 0.00 | 23,909.99 | 0.00 | 0.00 | 0.0% |

| iription F | Resource Codes Object Co | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| APITAL OUTLAY | 27 | | | | | | |
| Land | 6100 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.09 |
| Land Improvements | 6170 | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Buildings and improvements of Buildings | 6200 | 462,168.00 | 462,168.00 | 0.00 | 462,168.00 | 0,00 | 0.09 |
| Books and Madia for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | D.09 |
| Equipment | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, CAPITAL OUTLAY | | 462,168.00 | 462,168.00 | 0.00 | 462,168.00 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pase-Through Revenues | 156 | | | | | | |
| To Districts or Charter Schools | 7211 | 0.00 | 0,00 | 0.00 | 0,00 | 0,00 | 0.09 |
| To County Offices | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - 0.0% |
| To JPAs | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | 3 | |
| Debt Service - Interest | 7438 | 0.00 | D.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 Translars of Indirect Co | osts) | 0,00 | 0.00 | 0.00 | 00.0 | 0.00 | 0.0% |
| OTAL, EXPENDITURES | | 462,168.00 | 462,168.0D | 23,909,99 | 462,168.00 | | |

| INTERFUND TRANSFERS INTERFUND TRANSFERS IN From: General Fund/CSSF Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: General Fund/CSSF | 6912 8919 | 0.00 0.00 | 0.00 | 0.00 | 0.00 | | <u>(F</u> |
|--|--------------|----------------|----------------|----------|----------------|-----------|-----------|
| From: General Fund/CSSF Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: General Fund/CSSF | 8919 | 0.00 | | 0.00 | 0.00 | * | |
| Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: General Fund/CSSF | 8919 | 0.00 | | 0.00 | 0.00 | | |
| (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: General Fund/CSSF | 8919 | 0.00 | | 0.00 | | 0.00 | 1020 |
| INTERFUND TRANSFERS OUT To: General Fund/CSSF | * | | | 0.00 | 0.00 | 0.00 | 0.0 |
| To: General Fund/CSSF | * | | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| * | ± (i | | | | 0,00 | 0.00 | 0.09 |
| * | | | | | | | |
| | 7612 | 2,171,000,00 | 2,171,000.00 | 262.03 | 2,083,885,00 | 87,115.00 | 4,09 |
| To: State School Building Fund/ County School Facilities Fund | 7013 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.09 |
| To: Deferred Maintenance Fund | 7615 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0,09 |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0,00 | 0,00 | 0,00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 2,171,000.00 | 2,171,000.00 | 262.03 | 2,083,885,00 | 87,115,00 | |
| THER SOURCES/USES | 7 | | 2,177,000,00 | 202.03 | 2,003,065,00 | 87,115,00 | 4.09 |
| SOURCES | 2. | | | 1 | | | |
| 3001023 | | | | | | | |
| Proceeds | | | | | | 1 | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | D 09 |
| Other Sources | | (€) | | 5.55 | 5.00 | 0,00 | 0.07 |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Long-Term Debt Proceeds | | | | | | | 0.07 |
| 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 | |
| Proceeds from Lease Revenue Bands | 6973 | 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 | 0.09 |
| c) TOTAL, SOURCES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ISES | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 00.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 7698 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) TOTAL, USES | | 0.00 | 00.0 | 0.00 | 0.00 | 0.00 | 0.0% |
| ONTRIBUTIONS | | | | | | | |
| | | | | | | | |
| 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 | 2 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0% |
| DTAL, OTHER FINANCING SOURCES/USES 3 · b + c · d + e) | | (2,171,000,00) | (2,171,000.00) | (282.03) | (2,083,885,00) | | |

| ription | 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 | 0.09 |
| 3) Other State Revenue | (*) | 8300-8599 | 14,003,00 | 14,003.00 | 16,347,46 | 14,003.00 | 0,00 | 0.00 |
| 4) Other Local Revenue | | 8600-8795 | 3,264,447.00 | 4,528,747.00 | 2,167,682,58 | 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 | | |
| EXPENDITURES . | | 2 | | | | | | |
| 1) Certificated Salaries | 2 | 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 Genefits | | 3000-3999 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 1000 | 000 | 0.00 | 0.00 | 10.00 | 0.0 |
| 5) Services and Other Operating Expanditures | | 5000-5999 | 10.00 | 0.00 | 000 | 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 | 20.00 | 6.00 | 314 6.00 | 0.00 | 0.0 |
| 9) TOTAL EXPENDITURES | | | 4,112,745.00 | 5,511,570,00 | 2,878,920.00 | 5,511,570.00 | | |
| . EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES DEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (834,295,00) | (066,620.00) | (694,889,96) | (968,820.00) | | |
| OTHER FINANCING SOURCES/USES | | | 100,100,000 | | | | (40) | A SALAS MANAGEMENT OF THE PARTY |
| 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 |
| Oiher Sources/Uses Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| 3) Contributions | | 8980-8999 | 0.00 | 3 0.00 | 0.00 | 0.00 | 767. 1000 | 0.03 |
| 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

04 61424 0000000 Form 51I

| Description | Resource Codes. Object Code | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Calu B & (F) |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------------|
| E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | 180 | (834,295,00) | (968,820,00) | (694,889,96) | (968,820.00) | | |
| 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 | | |
| b) Audit Adjustments | 9793 | 0.00 | 0.00 | | 4,848,223,20 | 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 Salance (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 | | | | | | 100 | |
| Revolving Cash | 9711 | 4.8446.5400 | 0.00 | | 0.00 | | |
| Stores | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepald Expenditures | 9713 | | 0.00 | | 0.00 | | e it |
| All Others | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance b) Designated Amounts | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertainties | 9770 | 0.00 | 0.00 | | . 90 000 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | 9775 | 0.00 | 00.0 | | 0.00 | | |
| Other Designations | 97è0 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | 9790 | | | | 3,879,403.20 | | |
| d) Unappropriated Amount | 9790 | 4 013 928 20 | 3 870 403 20 | | | | |

| ription Resource Co | des Object Codes | Original Budget (A) | Board Approved Operaling Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| _DERAL 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 | | | | - 1 | | | |
| Tax Rellef Subventions Voted Indebtedness Levies | | | | | | Ø | 316 |
| 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 |
| THER LOCAL REVENUE | | | | | is. | 8 | |
| County and District Taxes Voted Indebtadness Levies | | | | | | | 41 |
| Secured Roll | 8611 | 3,093,647.00 | 4,357,947.00 | 1,873,315.59 | 4,357,947,00 | 0.00 | 0.09 |
| Unsecured Roll | 8612 | 109,328.00 | 109,328.00 | 261,750.65 | 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 | 0.09 |
| 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 | 00.0 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Transfers in from All Others | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 'AL, OTHER LOCAL REVENUE | | 3,264,447.00 | 4,528,747.00 | 2,167,682.58 | 4,528,747.00 | 0.00 | 0.0 |
| OTAL, REVENUES | | 3,278,450.00 | 4,542,750,00 | 2,184,030.04 | 4,542,750.00 | | |
| THER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Debt Service | | | | 8 | | | 8 |
| Bond Redemptions | 7433 | 1,610,000.00 | 1,610,000.00 | 1,610,000.00 | 1,610,000.00 | 0.00 | 0.09 |
| Bond Interest and Other Service Charges | 7434 | 2,602,745,00 | 3,901,570.00 | 1,268,920.00 | 3,901,670,00 | 0.00 | 0.09 |
| Debt Service - Interest | 7436 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 4,112,745,00 | 5,511,570.00 | 2,878,920.00 | 5,511,570.00 | 0.00 | 0.09 |
| OTAL, 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

04 61424 0000000 Form 511

| 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 Colu' B 8 (F, |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------------------------|
| NTERFUND TRANSFERS | | | | | | | |
| IÑTERFUND TRANSFERS IN | | | | | | | |
| Other Authorized Interfund Transfers in | 8919 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | D.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS OUT | 700 | i.e | | | | | |
| To: General Fund | 7614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Olher 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 | | | | | i | | |
| SOURCES | | | | | *: | | |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 00.0 | 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 | 00.0 | 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 | 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 |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | 2 | 0.00 | 0.00 | 0,00 | 0.00 | | |

| ription | tesource Codes Object Codes | Original Budget (A) | Board Approved Operaling Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col 8 & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| . REVENUES • | | | | | | | |
| 1) Revenue Limit Sources | EE08-0108 | | 0.00 | 0.00 | 7,000 | 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 | 8900-8599 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0, |
| 4) Other Local Revenue | 6600-8799 | 6,072.00 | 8,072.00 | 2,454,45 | 6,072.00 | 0.00 | 0. |
| 5) TOTAL, REVENUES | | 6,072.00 | 8,072.00 | 2,454.46 | 6,072.00 | | |
| EXPENDITURES | | | | | | | |
| 1) Certificated Şalaries | 1000-1999 | 600 | 0.00 | 000 | 0.00 | 0.00 | 0 |
| 2) Classified Spiarles | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 3) Employee Benefits | 3000-3999 | b 00 | 0.00 | 000 | 0.00 | 9,00 | 0 |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 700 | 0.00 | 0.00 | i o |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00 | 0.00 | 10.00 | 0.00 | 0 |
| 6) Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | . 0 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | |
| 9) TOTAL, EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | | | | W | | İ | |
| Interfund Transfers a) Transfers In | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 2) Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0 |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0 |
| 3) Contributions | 8960-8999 | 527 (158.50-000) | 0.00 | 0.00 | 000 | 0.00 | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | New York | |

2010-11 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

04 61424 0000000 Form 56I

| Description | Resource Codes | Object Codes | Orlginal Budget (A) | Board Approved Operating Budget (8) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diffs Colu B. £ (F. |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|--------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,072.00 | 6,072.00 | 2,454.45 | 6,072.00 | 10 | |
| FUND BALANCE, RESERVES | | | | | | | dentificant management of the | distributes |
| Beginning Fund Balance 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 | | 244,076,42 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| 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) Reserva for | | | | | | | | |
| Revolving Cash | | 9711 | | 0.00 | |] (A. (0.00) | 1000 | |
| Stores | | 9712 | 0.00 | 0.00 | | 10.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | *** | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 1000 | | 0.00 | | |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | | . 0.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | 9790 | | | | 250,150,42 | | |
| d) Unappropriated Amount | | 9790 | 250 150 42 | 250 450 40 | | | | 20000 |

| ription Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Cal B & D) | % Diff Column B & D |
|--|--------------|------------------------|---|------------------------|---------------------------------|--|---------------------------|
| DERAL REVENUE | Unject Godes | (4) | tol. | 10/ | 10/ | (E) | (F) |
| Other Federal Revenue (incl. ARRA) | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | 9480 | | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER STATE REVENUE | | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 | 0.0 |
| | | | | | | | |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | agan | 0.070.00 | 6 070 00 | 0.454.45 | 0.070.00 | 0.50 | |
| Interest | B660 | 6,072.00 | 6,072.00 | 2,454.45 | 6,072.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | 6,072.00 | 6,072.00 | 2,454,45 | 6,072.00 | D.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 | 00.0 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | , 0.00 | | 0,00 | 530 | onderson superior de la constanta de la consta | = 15.15.m.s. |
| ERFUND TRANSFERS IN | âr | | | | | 2 | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.01 |
| INTERFUND TRANSFERS OUT | | | | | | | 1=10,117, |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER SOURCES/USES . | | | ş) | | | to the | |
| SOURCES | * | €2 | | #K | | | |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Long-Term Debt Proceeds | 9074 | 848 | 0.60 | 4.05 | 444 | 0.00 | |
| Proceeds from Certificates of Participation | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (e) TOTAL, SOURCES USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| (d) TOTAL, USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| inplion | 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 | | | | | 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p. 100 p | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | -10.00 | 45 0.09 |
| 2) Federal Revenue | | 8100-8299 | 1010.00 | 20.00 | 00,00 | 0.00 | 1 11 11 11 11 10 10 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 | 0.09 |
| 5) TOTAL REVENUES | | | 700,00 | 700,00 | 632.80 | 700.00 | | |
| LEXPENSES | | 8 | 6 | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | | 2000-2999 | 0,00 | _0,00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - 0.09 |
| 5) Services and Other Operating Expenses | | 5000-5999 | 71,000.00 | 67,616.00 | 36,982,22 | 87,818.00 | 0.00 | 0,09 |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | (2) | 7100-7299, 7400-7499 | 10000 | 5,000 | 0.00 | 0.00 | 000 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 000 | 0.00 | 6.00 | 0.09 |
| 9) TOTAL EXPENSES | (1) | | 71,000,00 | 67,818,00 | 36,982.22 | 67,616,00 | | |
| . EXCESS (DEFICENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - 89) | | 627 | (70,300,00) | (66,918,00) | (36,349.42) | (68,916,00) | in. | |
| OTHER FINANCING SOURCES/USES | | | - ALICENSE CONTRACTOR | | ASSAULTED NO. | | ancomplete on the Street | |
| 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 | 0.09 |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0,09 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| 3) Contributions | | 8980-8999 | 0.60 | 0.00 | 0.00 | 6,00 | 0.00 | 0.05 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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2010-11 Second Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Assets

04 61424 0000000 Form 67I

| 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 Colur B & (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------------------------|
| E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4) | | | (70,300.00) | (66.916.00) | (36,349.42) | (65,916,00) | | |
| NET ASSETS | | - | | | | 150,000,000 | | Minimum 6 |
| Beginning Net Assets As of July 1 - Unaudited | | 9791 | 66,916.62 | 66,916.62 | | 66,916.62 | 0.00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0,00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 66,916.62 | 66,916.62 | | 66,916.62 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Net Assets (F1c+ F1d) | | | 66,916.62 | 66,916.62 | | 66,916.62 | | |
| 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 | | o do | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0,00 | | |
| All Others | | 9719 | 0.00 | 120.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 0775 | 0.00 | 0.00 | | 0.00 | | |
| Other Designations | | 9780 | 0.00 | 0,00 | | 0.00 | 1.0 | |
| c) Undesignated Amount | | 9790 | | | | 0.62 | | |
| d) Unappropriated Amount | | 9790 | (3 383 38) | 0.63 | | | | |

2010-11 Second Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Assets

| aription | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (O) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| HER LOCAL REVENUE | | | | | | | | |
| Şales | × | 4 | | | | | | 8 |
| Sale of Equipment/Supplies | | 8631 | ۵۵٫۵ | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 700,00 | 700.00 | 632.80 | 700.00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investment | 3 | 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 | 0.09 |
| All Other Fees and Contracts | | 8689 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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% |
| OTAL, OTHER LOCAL REVENUE | 11111 | | 700.00 | 700.00 | 632.80 | 700.00 | 0.00 | 0.0% |
| DTAL 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 Colur B & (5) |
|--|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------------------------|
| CERTIFICATED SALARIES | | | | 17/ | | 15/ | |
| 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 | 511 | 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 | | | 1517,50 | | | 5,50 | 0.0 |
| 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 |
| Unamployment insurance | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Workers' Compensation | 3501-3602 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| OPES, Allocated | 3701-9702 | 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 | 9801-9802 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (|
| 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 |
| OOKS 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 |
| ERVICES 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 |
| nsurance | 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 |
| Fransfers 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 | | 67,618.00 | 0.00 | |
| Communications | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTAL, SERVICES AND OTHER OPERATING EXPENSES | 5555 | 71,000.00 | 67,616.00 | 36,982.22 | 67,616.00 | 0.00 | 0.09 |

2010-11 Second Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Assets

| ription | Resource Codes | Object Codes | Orlginal Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (Ē) | % Diff Column B&D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|--|--------------------------------|
| ∠PRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL DEPREGIATION | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENSES | | | 71,000.00 | 67,616,00 | 36,982.22 | 67,618,00 | | |
| NTERFUND TRANSFERS | | | | | | | and the second s | |
| INTERFUND TRANSFERS IN | | | 590d 4 | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (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 | 0.09 |
| (b) TOTAL, INTERPUND TRANSFERS OUT | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER SOURCES/USES | | | | | | 4) | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (e) 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 | 0.05 |
| TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| $_{\rm J}$ ral, Other financing sources/uses (a - b + c - d) | | €. | 0.00 | • 0.00 | 0.00 | 0.00 | | |

Year: Budget Used: 2618-2011 24d interim

| numy cash | | Check | 560 | Time! | AC Gesterade | TUAL POSTING October | | December 1 | | V.Y-0 | Fatrond | Resel | 15.0 | May | | Actuals/Escinates V-T-D | J | | 2nd interio |
|--|----------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|----------------------------|------------------------|------------------------------|----------------------|--------------------------|----------------------------|---------------------|---|---|----------------|--------------------|
| RECEIPTS | | 9110 | \$9,605,538 | \$9,833,231 | | \$7,920,522 | 57,447,765 | 32,540,440 | 326,687,681 | \$24,663,458 | \$24,663,456 | | April \$13,137,636 | | \$12,209,466 | | June Accruel July Cash | August Cash | 2010-11 |
| RECEIPTS | | CONTROL NO. | 21 TO 100 NO | | | THOUSE COM | 52779E788 | | NAME OF STREET | HEROESPON | 2000 E.0000 | STANIERIN | HERRADICE | CONTRACTOR NO. | HI COURSE MAN | CONTRACTOR OF | E - E - E - E - E - E - E - E - E - E - | 150 0.00% | and and |
| State Aid CUSD | 29,697,384 | 5011 & 6019 | 25,00% | 3,617,410 | 1,265.608 | 2,484,250 | 4.156.177 | 8,312,354 | 4,156,177 | 25,463,985 | 395,074 | 0 0 0 0 0 0 0 | 5,338,844 | 754,250 | 0.00% | 32,014,063 | 6,603,727 | 2,520,027 | 30,617. |
| - State Akt IBAS - BCOE RL Schedule | 1,218,885 | 8015 | 11.1 #13839 | | 789.172 | . 0 | | (117,646) | | 681,525 | (110.388) | | 178,502 | 25,077 (192,111) | 0 | 685,105 25 (1,131,755) 25 | 289.051 | (1,327,211) | 1,312, |
| - Property Tares (Excl 8092 SOL) Jewill Transfers/PERS RUR | (1,315,329) | 80725 6099 8092-6095 | 16.410 | 212,157 | 7734 0105 | 1,398,290 93,205 | 31,604 404,705 | 12,911,596 | 6 | 14,553,547 | | | 5,077,318 | 1 | 2,856,893 | 22,527,655 (0) | 20 0 | 0 | 22,617, |
| deral - Non ARRA | . (3,010,023 | anxx | 2,683 | 0; | (324,813) | 0 | | 281,227 | (3,966) | (563,211) 2,683 | (105,366) 1,027,107 | (221,143) | (110,572) | (110,572) 135,431 | 125,721 475,790 | (\$50.083) \$55 1,661,611 | 20 6 | - 0 | 1,641, |
| Seral - Non ARRA Seral - ARRA Funda | | 82XX 81XX-62XX | 1,853,378 | . 75,003 0 | 1,452,356 | 85,599 15,356 | 633,431 719,573 | 1,794,418 | 462.20) C | 6.366,511 734,928 | 1,027,250 1 | 32,732 | 3.216,227 1,763,569 | 32,232 | 879,247 | 10,553,681 385 3,525,737 WE | 58,970 | 1,293,708 | 11(711), 3,826, |
| seral - Jone Bill (\$6 847 Chty) point Apportisement (5-5-9 Calc) | 5,831,44% | 82XX | | 1,410 | 1,512 | 2,117,108 334,221 | 1,154,475 | 723,657 | 54.766 334.221 | 2,171,908 2,549,910 | 419.830 | 419,830 | 419,830 | 415,630 | 238,490 573,636 | 2,410,308 303 4,502,474 33 | 572 | 382,938 | 2,410, 5,661, |
| er State er State | | 83XX 64XX | 0 | gi | 0 | 0 | | 0 | D | 0 | | 1,1,000 | ****** | 7,000 | | 0 20 | 0 | 0 | |
| 111 (\$-5-0 Calie) | (- / 8,509,73 fe | BSSTVK560 | 506,023 | 63,779 1 | 58,208 | 707.262 | 2,005,467 | 481,930 706,648 | 1,372.648 | 481,050 5,503,434 | 848.232 506,453 | 505,453 | 500,453 | 506,453 | 506,453 | 1,330,182 BB 8,035,659 BS | 365,007 | 109,030 | 1,077, 8,503, |
| r Slate (Lollery)/Motol Costs or Local | | 8000 | 30,681 | 52,332 | 52,905 | 10,503 | 45,451 | F8,564 | 311,256 153,282 | 321,759 554,124 | 175,692 | 175,992 | 175,992 | 175,992 | 582,426 175,852 | 1,685,612 (ES | 59.753 | 351,865 | 1,481, |
| or Local fund Transters to | | 57XX 891048929 | 0 | - 01 | 7,195 | · 0 | 1,664,050 | 109,025 | 283,535 | 2,063,914 262 | 207,415 1 | 1,012,054 | 237,416 | 237,418 | 1,016,059 | 2,100,885 | 0 | 221,728 | 3,472, 2,100, |
| Whet Firancing Sources/Jees | 136 A39 | 893(J-6070 912x | (100,000) | 91 | 3,623 | 9 1 | 0 | 100,000 | 0 | 0 34,294 | | | İ | 1 | 102,545 | 135,830 35 | 0 | 0 | - |
| William Co. | 112 253 | 9135 | 112,253 | 0 | | 0 | 0 | | 0 | 112,253 | | | | | 94,340 | D ESS | 0 | a | |
| (Appounts Reports) | 12,433,731 | 970 | £,078,261 | 5,656,418 | 2,471,802 | 1,037,208 | 212,212 | 599,075 | 6,449 | 14,054,445 | \$77,789 | 707,000 | 94,477 | | | 15,433,731 | Fixed Fixed | 6 | 15,432, |
| unes Rete water Cury re R.U. adjustments | 125,700 | 9291 9340 | 74,206 | 20,705 | 28,787 | 0 | 0 | 0 | 0 | 123,700 | | | | | | 123,780 | Florid | | 123, |
| from other fance | 452,684 239,602 | 93XX 9325 | 45,821 20,576 | 307,945 14,342 | 15,441 | (14,810) | (11,748) | 1,629 | 2381 | 353,766 28,018 | i | | | 95,916 | | 452,634 MZ 26,618 MZ | Fixed | | 225, |
| TER RECEIPTS | | Not in Budgetic | 2,672,166 | 6,452,454 | 7,832,062 | 8,442,111 | 11,011,467 | 26,002,083 | 7,143,128 | 75,510,412 | 5,033,483 | 3,662,893 | 16,123,652 | 2,092,520 | 2232,660 | 110,410,258 | 9,275,606 | 2,621,705 | 1,414, |
| SBURSEMENTS Scaled Salares | | 1,000 | WHITE CONT | 4451,363 | 45426 | 4,904,537 | 4,757,820 | 4653,266 | 4433533 | 28.382.836 | 4540.764 | 4550 No. | 4500754 | Separate and | 777.64 | 30 | NAME OF TAXABLE PARTY. | 234192222 | CAT V. 47 |
| school Smieries | | 2XXX | 592,679 707,216 | 647,131 | 1.437,136 | 1,435,377 | 1,629,860 | 1,458,855 | 1,562,900 | 0,176,505 | 1,3/4,232 | 1,246,282 | 1,346,292 | 4,580,784 | 1,128,225 | 47 453 741 3 15,697,045 | 3 | | 47,443. |
| oyee Sonetta Ida | | 2XXX 4XXX | 755,341 0 00,670 l | 1,744,840 741,654 | 2,112,536 265,676 | 2,213,475 324,461 | 2,334,990 441,401 | 2,216,674 211,594 | 2,298,902 134,541 | 13,556,758 | 2,575,817 988,467 | 2,375,617 958,457 | 2,375,617 | 2,375,817 | 841,567 868,465 | 20,641,593 (SE) 7,182,180 (SE) | 3 | 21 22 | 11,182, |
| re rent | | 5XXX 6XXX | 652,552 | 514,322 1 62,854 j | 257,292 | 527,851 19,144 | 4,188 | 425,765 423 | 305,062 20,305 | 3,642,835 116,914 | 536,231 | 536,291 | 836,291 | 638,291 | 536,293 2,370 | 5,824,223 | | | 8.824, 119. |
| Outgo and Transitive Out | | 7000-7499 7600-7829 | 281,624 (| 261,035 | 219,052 | (7,486) 33,490 | 3,672 | 3,972 | 54,921 | 837,146 33,490 | | 538,546 | | 163,366 | 7,446 | 1,383,440 59 | 3 | | 1,213, |
| nancing Sources Year Payables | 3846347 | 7630-7699 9500 | 438,625 | 158,225 | 201,705 | 23,751 | 415,265 | 100,600 | 128 | | | 384(535 | | 100,000 | | 0 33 | 4 | | 114. |
| ni Yang Sya Payater | 5,000,001 | 9501/9509 | | 0 | 0 | 24,751 | 110,200 | 0 | 0 | 1,333,702 | | 394,535 | | | | 1,710,237 | Fired | | |
| TE FEMORE TEX LIED BY | | 9502 9503 | 0; | 0 | | 6 | | (512,646) 41 | 512,547 | (309) | 390 (41) | I | - 14 4 1000 | | | | 3 | | |
| es Soo Sec Tax Lister | | 8504 8505 | (44,969) | (209,5-60) | (6,954) | (43,484) | 18,000 | (173.030) 6,908 | 205,302 10,047 | 32.274 (360,965) | (32,274)1 | | | | | 0 30 | § | | |
| yes PERS yes Dot Deds 14 | | 9505 9507 | (53 602) (00, Q3 | (30,676) | (48.175) | (10,079) | (12,468) | 20,361 | (10.910) (735) | (109,205) | 109,206 | | | | | 0 88 | | - | |
| Site Accrual payments not Sittan Labery | 2,272,033 | 9517 9524 | 2.272,175 | (452,147) | (454,490) | (452,970) | (445,367) | (40,350) | (440,337) | (417,489) | (440,237) | (440,307) | (640,337) | (440,337) | 2,226,667 | 43,670 | 2,225,507 | | 2,272, |
| Ricaduments Versifica | - | 1640 1651 | 0 | (317,550) | (2,199) | 6 | | | | (2,199) | | 100 | ******* | | 54,079 | 53,863 | Fired | F (+ (+) (+ + | |
| WINDERG | | 9552 | (46,260) | 10,550 | (72,874) | (41,429) | 22,026 (19,167) 2,035 | 31,320 | 13,733 | (153,825) | 362,535 | | | + | | | a | | - |
| yer Sobel Security (1997) | | 9553 6554 | 638 351 | 253,500 | (0.024) | (1) | 2,035 | (50,354) (49,577) | \$8,106 (\$4,030) | (30.214) 869.760 | 30,214 | 1, | | | 1 10 10 11 | 0 100 | | | |
| y ar Unemployment and | _ | 9555 9556 | (10 007) 84,778 | (36,752) (17,086) | (42,754) (40,164) | 41,613 (59,884) | (47,450) (53,100) | (01,672) | 98,122 (43,452) | (43,345) (215,389) | 43,345 215,386 | | | | | 0.5 | | | |
| ver Medicare rectax fabery | | 9557 9560 | (345) | (3,091) | (879) | (721) | (53,196) | (02,678) | 87,825 | \$20 (10,155) | (626) | O | 1,000,00 | 1 | | 0.00 | | 0.1-10.0 | |
| o o'het funds The Rovertub | 315,950 1,543,950 | 9610 9653 | 121,418 | 194,532 | 0 | 0 | 0 | (1,183) | (929) | 215,950 | 10,155 | | Lunia | | | 315,893 | Fluid | | ****** |
| L DISBURSEMENTE | 1,543,1636 | 278/27/29/20 | 0,460,472 | 7,504,103 | 0,257,10L | 8.935,849 | 5,619,782 | 7,674,674 | | 1,454,231 | | 10,412,775 | 5,439,284 | 9,660,680 | 50.727 8,723,528 | 1,500 855 9 2 106 508,170 50 | 2,226,607 | | 104,823, |
| T CHANGE (*8-C) DING CASH (*A+D) | | CONTRACTOR OF THE | \$3,631,231 | (1,447,655) (1,216,674 | \$7,920,622 | (4/2/31) \$7,447,786 | 10,540,640 | 18,527,221 - 526,887,661 - | (2,004,203) 524,953,458 | 15,257,820 | (4,864,730), \$19,967,320 | 5,129,102). | 8,540,299 819,778,237 | (7.559,740) 412,708,436 | 1369.141 | 3,372,012 (S)2 \$13,677,637 (ZA) | 7,050,000 | 3,624,795 | |
| NTY CASH ants Payable | | | \$9,360.267 (\$255,654) | \$7,000,927 (\$301,372) | \$9,550,076 (\$454,639) | \$8,077,006 (\$627,621) | \$9,229,334 (\$567.765) | \$26,052,055 (\$408,295) | | | | | -10014000 | 474114 | *********** | *************************************** | <u> </u> | | - |
| ounty Cash to compare with tence (Net County Cash - En | | 3 | \$9,124,384 \$708,847 | \$6,702,556 | \$1,066,336 | \$7,450,287 | \$8,541,568 | \$25,845,760 | \$24,912,618 | | | | | | | | | | |
| S transfers and posted due to | | - | - | | (\$1,145,814) | (\$2.502) | (\$1,128) | \$1,221,801 | (549,161) | | | | | | | | | | |
| oska/ATR/S-trens - Tszilag Ing Errois | | | (\$708,847) | (\$318,641) (\$318,641) | (\$971,295) | \$2,502 | 21,126 | (\$1,221,921) | \$69,161.00 | | | | | | | | | | |
| | Unrecon | clied Difference | \$0 | \$0 | (\$2,117,109) | \$0 | (\$0) | (\$0) | 20 | | | | | | | | | | |
| just deposit - CN | | | | \$397,391.12 | | | | | | | | | | | | | | | |
| o exp pr checks - CN celled wis - CN | | | | \$873.00 \$666,113.91 | \$965,113,91 | | | | | | | | | | | | | | |
| IT backwards - CUSD sconciled | | | | \$315,050.00 \$3,902.75 | \$4,185,29 | | | grane | | | | | | | | | | | |
| 4N CUSD | | | | (\$399.83) | (2229.59) | | | \$68.39 | | | | | | | | | | | |
| need copy ed tx-CUSD | | | | | \$1,385.30 | | | (\$856,715,89) | | | | | | | | | | | |
| feposit-CN A 57 need copies | | 100 | | | | | | (\$292,830,34) | | | | | | | | | | | |
| prok-CN | | | | | | | | (\$57,450,39) (\$2,927.75) | | | | | | | | | | | |
| | | | | \$1 633 025 79 | \$973 794 61 | | _ | | | | | | | | | | | | |

| 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
|---------------------------------------|-------------|--|
| Cash | Flow Assum | ptions - 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. | | Spread evenly throughout year |
| In-Lieu Taxes | | 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 Lis 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 | Guesstimate 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, ast. 31% of CSR defird-need to update with actual receipts |
| Other State | | 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 |
| Pr Yr 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 pament to July assumed at this point of \$2,225 mlf. |
| Unspent Year End Fund Balance | N/A | No additional carryover assumed at this lime |