

Chico Unified School District

2010-11

First Interim Financial Report

Period Ending October 31, 2010

Board of Trustees

Jann Reed
President

Rick Rees
Vice President

Elizabeth Griffith
Member

Kelly Staley
Superintendent

Dr. Andrea Lerner Thompson
Clerk

Dr. Kathy Kaiser
Member

Maureen Fitzgerald
Assistant Superintendent, Business
Services

Chico Unified School District
2010-11 First 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 First Interim
AB1200 Certifications

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

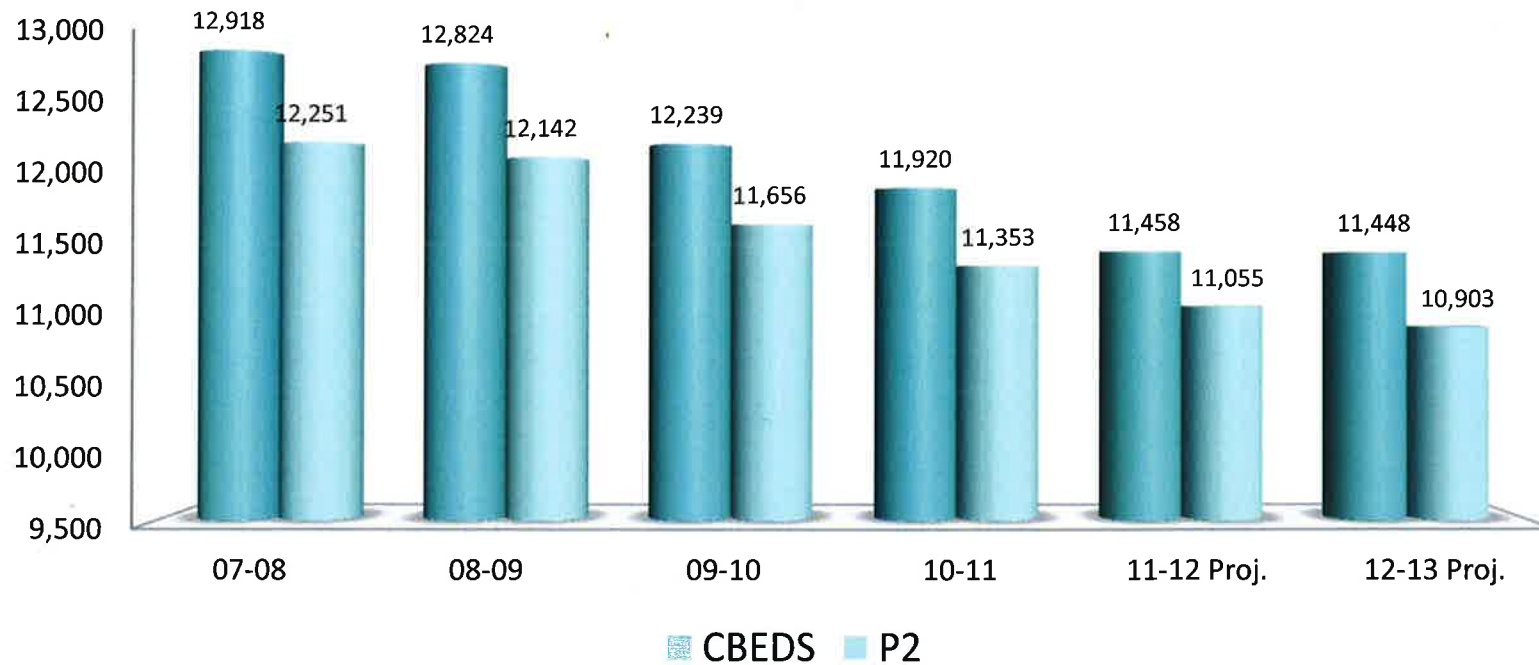
- **Positive** - *The district has and can meet it's financial obligations, based upon current projections, in the current and two subsequent years.*
- **Qualified** - *The district may not meet it's financial obligations, based upon current projections, in the current and/or two subsequent years.*
- **Negative** - *The district will not meet it's financial obligations, based upon current projections, in the current and two subsequent years.*
- ❖ *CUSD's July1, 2010 Adopted Budget received a Negative Certification*

Chico Unified School District
2010-11 First Interim
The State Budget

At the time the budget was Adopted in June the State Budget was still pending. In October 2010 the State Budget was finally approved and signed by the Governor. The following outlines major changes from the proposed State budget to the final Adopted State Budget that affected the CUSD Budget.

- Proposed: Reduce revenue limits by \$1.5 billion
 - Final Budget: Fully restores revenue limit cuts
 - CUSD projected a revenue limit loss of **\$2,804,114** in the July 1, 2010 Adopted Budget.
- Proposed: “Fully funded” **negative** 0.39% COLA
 - Final Budget: Holds schools harmless from negative COLA
 - *However, the effects of the negative COLA are eliminated through a lower deficit factor.*

Chico Unified School District 2010-11 First 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 First Interim
Changes to Revenue Limit Sources

	Approved Operating	First Interim	Change to Revenue Limit
Total Revenue Limit ADA Budgeted	11,338	11,499	161
Base Revenue Limit per ADA	\$6,365.62	\$6,365.62	
State COLA	-0.390%	0.00%	
Deficit Applied	18.355%	17.963%	
	(\$1,168.41)	(\$1,143.46)	
Base Revenue Limit Per ADA	\$5,197.21	\$5,222.16	
Additional targeted RL reductions	(\$247.32)	\$0.00	
Adjusted Base Revenue Limit per ADA	\$4,949.89	\$5,222.16	
First Interim Adjustments to Revenue Limit:			
ADA adjustment	\$61,122,503	\$62,213,545	\$1,091,042
Non-realized Revenue limit Reductions	(\$2,804,114)	\$0	\$2,804,114
Other RL Adjustments	\$0	\$7,874	\$7,874
TOTAL REVENUE LIMIT SOURCES	\$60,837,143	\$60,614,170	\$3,903,030

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

Unrestricted Ending Fund Balance at July 1 Adoption		\$9,675,395
Adjust ADA	\$1,098,916	
Unrealized Revenue Limit Reduction	\$2,804,114	
Audit Adjustment	(\$135,567)	
Inspire Charter Block Grant	(\$7,874)	
Federal/State Revenues to Awards	\$460,203	
Local Donations to Actuals	\$52,459	
Adjust Sals/Bens for Negotiated Agreements	\$980,196	
Position Control reconciliation	(\$826,476)	
One-Time transfer to Federal Jobs Bill	\$2,670,949	
Allocate Unrestricted carryover	(\$1,139,540)	
Indirect Costs	(\$236,714)	
Transfers/Contributions	\$456,320	
	\$6,176,986	
First Interim Unrestricted Ending Fund Balance		\$15,852,381

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

Total Revenue/Transfers In	\$74,936,743
Total Expenditures/Transfers Out	(\$61,830,315)
Contributions to Restricted Programs	(\$10,877,950)
Net (Decrease) in Fund Balance	<u>\$2,228,478</u>
Beginning Fund Balance	<u>\$13,759,470</u>
Audit Adjustment	(\$135,567)
Ending Fund Balance	\$15,852,381
<i>Components of Fund Balance:</i>	
<i>Reserve for Economic Uncertainties</i>	\$3,144,550
<i>Other Unrestricted Reserves</i>	\$926,984
<i>Other Restricted Reserves</i>	\$0
Undesignated Fund Balance	\$11,780,847



Chico Unified School District
2010-11 First Interim
General Fund Summary

Description	Unrestricted	Restricted	Total General Fund
Revenue			
Revenue Limit	\$62,213,545	\$298,347	\$62,511,892
Federal Revenues	\$55,887	\$15,984,067	\$16,039,954
State Revenues	\$9,560,261	\$8,149,941	\$17,710,202
Local Revenues	\$918,950	\$3,759,245	\$4,678,195
Total Revenue	\$72,748,643	\$28,191,600	\$100,940,243
Expenditures			
Certificated Salaries	\$32,048,550	\$14,433,293	\$46,481,843
Classified Salaries	\$7,300,675	\$8,428,132	\$15,728,807
Employee Benefits	\$16,145,544	\$8,087,316	\$24,232,860
Books and Supplies	\$1,544,497	\$8,608,642	\$10,153,139
Services	\$4,714,583	\$1,807,519	\$6,522,102
Capital Outlay	\$113,237	\$6,047	\$119,284
Other Outgo	\$779,997	\$713,569	\$1,493,566
Direct Support/Indirect Costs	(\$1,013,624)	\$903,498	(\$110,126)
Total Expenditures	\$61,633,459	\$42,988,015	\$104,621,474
Excess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses	\$11,115,184	(\$14,796,415)	(\$3,681,231)
Interfund Transfers			
Transfers In	\$2,188,100	\$0	\$2,188,100
Transfers Out	(\$196,856)	\$0	(\$196,856)
Other Uses			\$0
All Other Contributions to Restricted Programs	(\$10,877,950)	\$10,877,950	\$0
Total Transfers	(\$8,886,706)	\$10,877,950	\$1,991,244
Net Increase/(Decrease) in Fund Balance	\$2,228,478	(\$3,918,465)	(\$1,689,987)
Beginning Balance	\$13,759,470	\$6,718,269	\$20,477,739
Prior Year Ending Balance			
Adjustments	(\$135,567)		(\$135,567)
Beginning Balance	\$13,623,903	\$6,718,269	\$20,342,172
Ending Balance	\$15,852,381	\$2,799,804	\$18,652,185
Components of Fund Balance			
Revolving Cash	\$25,000		\$25,000
Stores Inventory	\$172,364		\$172,364
Prepaid Expense	\$0		\$0
Other Designations	\$729,620	\$2,799,804	\$3,529,424
Designated or Economic Uncertainty	\$3,144,550		\$3,144,550
Unappropriated Fund Balance	\$11,780,847	(\$0)	\$11,780,847

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

	2010-11 First Interim	2011-12 Projected	2012-13 Projected
Total Revenue/Transfers In	\$74,936,743	\$73,354,299	\$71,173,989
Total Expenditures/Transfers Out	(\$61,830,315)	(\$65,867,236)	(\$67,554,995)
Contributions to Restricted Programs	(\$10,877,950)	(\$12,852,872)	(\$13,836,987)
Net (Decrease) in Fund Balance	\$2,228,478	(\$5,365,809)	(\$10,217,993)
Beginning Fund Balance	\$13,759,470	\$15,852,381	\$10,486,572
Audit Adjustment	(\$135,567)		
Ending Fund Balance	\$15,852,381	\$10,486,572	\$268,579
Components of Fund Balance:			
Reserve for Economic Uncertainties	\$3,144,550	\$3,044,561	\$3,076,151
Other Unrestricted Reserves	\$926,984	\$926,984	\$959,341
Other Restricted Reserves	\$0	\$0	\$0
Undesignated Fund Balance	\$11,780,847	\$6,515,027	(\$3,766,913)

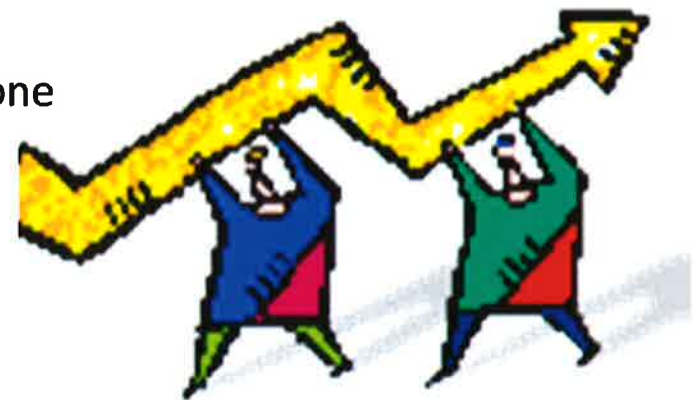
The Good News... **Ending Fund Balance is projected Positive all three years!**

However, the Undesignated Fund Balance shows problems in the third year. 2012-13 will be problematic for all districts statewide without any additional flexibility offered on Categorical Programs.

With this Multi-Year Projection, the district moves from Negative to Qualified certification.

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

- **Legislative Analyst Office forecast**
 - \$26+ Billion State Budget Deficit
 - MOE (Maintenance of Effort)
 - Proposition 98
- **Budget**
 - FY 2011-12 New Charter Loss
 - FY 2012-13 Problematic-One Time Funds gone
 - Categorical Flexibility
- **Enrollment...is it a trend?**



Chico Unified School District
2010-11 First Interim
Weathering the Storm...

- Continue to closely monitor Cash...
- Know where all the money is going...
- Control spending...
- Work together to maximize resources, minimize affect to the classroom, and still provide outstanding support and services.



**CHICO UNIFIED SCHOOL DISTRICT - FIRST INTERIM ENROLLMENT PROJECTION W/MULTI YEAR
ENROLLMENT PROJECTION BASED ON GRADED ENROLLMENT COHORT CHANGE CALCULATED AS A RATIO
PROJECTIONS INCLUDE CBEDS DATA**

GRADE	YEAR 2007-08	YEAR 2008-09	COHORT CHANGE	CBEDS	UN-WEIGHTED 2-YR-AVG		PROJECTED ENROLLMENTS and ADA							
				YEAR 2009-10	COHORT CHANGE	COHORT CHANGE	Projected at Adopted 2010-11	CBEDS 2010-11	Cohort Change	Projected at Adopted 2011-12	Projected First Interim 2011-12	Projected at Adopted 2012-13	Projected First Interim 2012-13	
K	885	922		848			724	824		724	800	724	780	
1	945	886	1.0011	869	0.9425	0.9718	824	852	1.0047	704	825	704	802	
2	885	916	0.9693	815	0.9199	0.9446	821	872	1.0035	778	826	665	814	
3	922	910	1.0282	894	0.9760	1.0021	817	813	0.9975	823	897	780	837	
4	905	889	0.9642	864	0.9495	0.9568	855	888	0.9933	781	784	787	878	
5	888	912	1.0077	869	0.9775	0.9926	858	856	0.9907	849	895	776	783	
6	955	896	1.0090	898	0.9846	0.9968	866	853	0.9816	855	864	846	891	
7	1,052	1,007	1.0545	953	1.0636	1.0690	951	963	1.0724	917	899	905	918	
8	1,011	1,053	1.0010	971	0.9643	0.9826	936	911	0.9559	934	964	901	880	
	8,448	8,391		7,981			7,652	7,832		7,366	7,753	7,088	7,583	
9	1,121	1,064	1.0524	1,107	1.0513	1.0519	1,021	955	0.9835	985	959	983	981	
10	1,094	1,119	0.9982	1,051	0.9878	0.9930	1,099	1,011	0.9133	1,014	953	978	916	
11	1,120	1,107	1.0119	1,074	0.9598	0.9858	1,036	1,002	0.9534	1,084	1,023	1,000	937	
12	1,135	1,143	1.0205	1,026	0.9268	0.9737	1,046	1,120	1.0428	1,009	1,108	1,055	1,140	
9-12	4,470	4,433		4,258			4,202	4,088		4,092	4,043	4,016	3,975	
K-12	12,918	12,824	99.27%	12,239			11,855	11,920	97.39%	11,458	11,796	11,104	11,557	
Loss to Future Charter											(188)		(109)	
Enrollment Change:				(94)	(585)		(384)	(319)		(397)	(312)	(353)	(160)	
% Enrollment Change:				-0.73%	-4.56%		-3.14%	-2.61%		-3.35%	-1.04%	-3.08%	-2.02%	
AVERAGE COHORT FACTOR			1.0098		0.9753	0.9926			0.9911					
P-2 ADA	12,251	12,142		11,656			11,291	11,353		10,912	11,055	10,576	10,903	
Enrollment Change:				(485)			(366)	304		(378)		(337)		
P-2 ADA as % of CBEDS ENROLLMENT				94.84%	94.68%									
RL ADA for Budget Purposes								11,656			11,353		11,055	
Net Charter Adjustment				(157)				(157)			(147)		(96)	
Budget RL ADA				11,499.45			11,499.45			11,205.39		10,958.78		
New Charters														
Wildflower											122	73	176	32
PACE											40	24	80	24
PIVOT														
Inspire											68	50	58	40
Enrollment shift to Charter											188			109

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: Maureen Fitzgerald
District Superintendent or Designee

Date: 12-15-10

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2010

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 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 Ext. 112

Title: Assistant Superintendent, Business Serv.

E-mail: mfitzgerald@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	11,338.00	11,499.45	1.4%	Met
1st Subsequent Year (2011-12)	11,121.00	11,206.00	0.8%	Met
2nd Subsequent Year (2012-13)	10,780.00	10,959.00	1.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	12,038	11,920	-1.0%	Met
1st Subsequent Year (2011-12)	11,688	11,608	-0.7%	Met
2nd Subsequent Year (2012-13)	11,365	11,449	0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	12,251	12,918	94.8%
Second Prior Year (2008-09)	12,128	12,824	94.6%
First Prior Year (2009-10)	11,656	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)	11,353	11,920	95.2%	Met
1st Subsequent Year (2011-12)	11,055	11,608	95.2%	Met
2nd Subsequent Year (2012-13)	10,903	11,449	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2010-11)	58,318,389.00		
1st Subsequent Year (2011-12)	58,402,779.00	60,681,101.00	3.9%	Not Met
2nd Subsequent Year (2012-13)	57,968,690.00	60,478,591.00	4.3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Adopted budget had \$2.8 million anticipated reduction build in which was added back in to Projected year totals. MYP projection also accounts for loss of ADA due to new anticipated charter schools.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	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)	59,237,362.00	64,639,704.00	91.6%
	Historical Average Ratio:		92.7%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.7% to 95.7%	89.7% to 95.7%	89.7% to 95.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	55,494,769.00	61,633,459.00	90.0%	Met
1st Subsequent Year (2011-12)	57,013,978.00	65,670,379.00	86.8%	Not Met
2nd Subsequent Year (2012-13)	58,651,738.00	67,358,139.00	87.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected salaries include one time concessions from negotiated agreements

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	8,913,667.00	16,039,954.00	79.9%	Yes
1st Subsequent Year (2011-12)	8,920,928.00	8,913,861.00	-0.1%	No
2nd Subsequent Year (2012-13)	8,920,928.00	8,913,861.00	-0.1%	No

Explanation:
(required if Yes)
Deferred Revenue was not build in the adopted budget

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	18,829,274.00	17,710,202.00	-5.9%	Yes
1st Subsequent Year (2011-12)	16,829,274.00	17,289,283.00	2.7%	No
2nd Subsequent Year (2012-13)	14,901,474.00	15,361,483.00	3.1%	No

Explanation:
(required if Yes)
State revenue are adjusted to actual

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	4,537,063.00	4,678,195.00	3.1%	No
1st Subsequent Year (2011-12)	4,422,021.00	4,539,522.00	2.7%	No
2nd Subsequent Year (2012-13)	4,372,021.00	4,489,522.00	2.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	3,515,719.00	10,153,139.00	188.8%	Yes
1st Subsequent Year (2011-12)	2,839,323.00	3,744,497.00	31.9%	Yes
2nd Subsequent Year (2012-13)	2,839,323.00	3,744,497.00	31.9%	Yes

Explanation:
(required if Yes)
Carryovers are build into Interim report.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	6,642,829.00	6,522,101.50	-1.8%	No
1st Subsequent Year (2011-12)	6,602,829.00	6,729,074.00	1.9%	No
2nd Subsequent Year (2012-13)	6,652,829.00	6,779,074.00	1.9%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	32,280,004.00	38,428,351.00	19.0%	Not Met
1st Subsequent Year (2011-12)	30,172,223.00	30,742,666.00	1.9%	Met
2nd Subsequent Year (2012-13)	28,194,423.00	28,764,866.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	10,158,548.00	16,675,240.50	64.1%	Not Met
1st Subsequent Year (2011-12)	9,442,152.00	10,473,571.00	10.9%	Not Met
2nd Subsequent Year (2012-13)	9,492,152.00	10,523,571.00	10.9%	Not Met

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

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

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

Explanation: Deferred Revenue was not build in the adopted budget
Federal Revenue
(linked from 6A
if NOT met)

Explanation: State revenue are adjusted to actual
Other State Revenue
(linked from 6A
if NOT met)

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

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

Explanation: Carryovers are build into Interim report.
Books and Supplies
(linked from 6A
if NOT met)

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,171,000.00	2,171,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	14.4%	10.0%	0.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	4.8%	3.3%	0.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2010-11)	2,228,478.00	61,830,315.00		N/A	Met
1st Subsequent Year (2011-12)	(5,365,807.61)	65,867,235.00		8.1%	Not Met
2nd Subsequent Year (2012-13)	(10,217,992.95)	67,554,995.00		15.1%	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 will be working over the next couple of years to address the growing deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2010-11)	18,787,751.54	Met
1st Subsequent Year (2011-12)	10,914,264.25	Met
2nd Subsequent Year (2012-13)	105,800.30	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2010-11)	7,447,785.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,353	11,055	10,903
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	104,818,330.00	101,485,355.00	102,538,368.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	104,818,330.00	101,485,355.00	102,538,368.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,144,549.90	3,044,560.65	3,076,151.04
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,144,549.90	3,044,560.65	3,076,151.04

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	3,144,550.00	3,044,560.67	3,076,151.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	11,916,413.58	7,139,515.73	(3,110,067.55)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(39.34)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	15,060,924.24	10,184,076.40	(33,916.55)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	14.37%	10.04%	-0.03%
District's Reserve Standard (Section 10B, Line 7):	3,144,549.90	3,044,560.65	3,076,151.04
Status:	Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

2012-13 is problematic with CSR flexibility ending. Monitoring district revenues and expenditures as well as the State budget, working to reduce the deficit, will address the future year issues.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(11,345,730.00)	(10,877,950.00)	-4.1%	(467,780.00)	Met
1st Subsequent Year (2011-12)	(14,546,746.00)	(12,852,872.00)	-11.6%	(1,693,874.00)	Not Met
2nd Subsequent Year (2012-13)	(14,832,462.00)	(13,836,987.00)	-6.7%	(995,475.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	2,199,560.00	2,188,100.00	-0.5%	(11,460.00)	Met
1st Subsequent Year (2011-12)	2,199,560.00	2,188,100.00	-0.5%	(11,460.00)	Met
2nd Subsequent Year (2012-13)	2,199,560.00	2,188,100.00	-0.5%	(11,460.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	196,856.00	196,856.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	196,856.00	196,856.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	196,856.00	196,856.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education contributions will increase with the loss of ARRA funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

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

Type of Commitment (continued)	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	63,172	47,666	47,666	47,666
Certificates of Participation	293,335	297,033	294,995	294,995
General Obligation Bonds	4,116,016	4,112,745	4,111,525	4,111,525
Supp Early Retirement Program	414,918	709,096	384,096	709,096,325,000
State School Building Loans	140,152	140,152	140,152	140,152
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	5,027,593	5,306,692	4,978,434	709,100,919,338
Has total annual payment increased over prior year (2009-10)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase is related to Classified Golden Handshake for 2010-11 only, per negotiated Agreement CSEA GH is suspended until 2013-14.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4)

--

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4)

--

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
21,043,544.00	
21,043,544.00	

b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial	
Jul 01, 2006	

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

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

Budget Adoption (Form 01CS, Item S7A)	First Interim

b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

	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:

--

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, skip to section S8B.
If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	586.0	596.0	586.0	586.0

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

Yes

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

No

Negotiations Settled Since Budget Adoption

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

Oct 20, 2010

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

Yes
Oct 20, 2010

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

Yes

4. Period covered by the agreement: Begin Date: Jul 01, 2009 End Date: Jun 30, 2012

5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement	(781,226)	(781,226)	(301,000)
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	

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

concessions

Negotiations Not Settled

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

441,393

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	480.3	480.3	480.3	480.3

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

No

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Dec 15, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 15, 2010

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2010

End Date: Jun 30, 2012

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

(111,000)	(436,000)	(325,000)
0.0%	0.0%	0.0%

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

n/a. Settlement includes concessions.

Negotiations Not Settled

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

194,642

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	66.7	66.7	66.7	66.7

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	88,530	88,530	88,530
Change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	7,613.00	7,613.00	7,459.00	7,326.29	(286.71)	-4%
2. Special Education	0.00	0.00	0.00	286.09	286.09	0%
HIGH SCHOOL						
3. General Education	3,725.00	3,725.00	3,894.00	3,715.64	(9.36)	0%
4. Special Education	0.00	0.00	0.00	171.43	171.43	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	11,338.00	11,338.00	11,353.00	11,499.45	161.45	1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Concurrently Enrolled, State Certified*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	11,338.00	11,338.00	11,353.00	11,499.45	161.45	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	20,196,991.00	20,196,991.00	22,325,698.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	303,100.00	303,100.00	212,157.00
28. Less: Charter Schools In-lieu Taxes	0595	2,262,301.00	2,262,301.00	1,571,372.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	18,237,790.00	18,237,790.00	20,966,483.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	41,329,903.06	41,329,903.06	39,697,384.32
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(2,804,114.00)	(2,804,114.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,804,114.00)	(2,804,114.00)	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	38,525,789.06	38,525,789.06	39,697,384.32

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	239,001.00	239,001.00	239,001.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	211,508.00	211,508.00	211,508.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Y Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,390.62	6,390.62	6,390.62
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,365.62	6,365.62	6,365.62
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,365.62	6,365.62	6,365.62
b. Revenue Limit ADA	0033	11,338.00	11,338.00	11,499.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	72,173,399.56	72,173,399.56	73,201,128.91
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	416,856.00	416,856.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	591,075.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	243,885.00	243,885.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	72,834,140.56	72,834,140.56	73,792,203.91
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.8
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,465,434.06	59,465,434.06	60,536,910.32
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	425,763.00	425,763.00	453,203.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	323,504.00	323,504.00	326,246.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	102,259.00	102,259.00	126,957.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	59,567,693.06	59,567,693.06	60,663,867.32

CHICO UNIFIED SCHOOL DISTRICT

2010-11 NARRATIVE REVIEW

1st PERIOD INTERIM REPORT

December 15, 2010

This memorandum addresses the changes for the 2010-11 budget and multi-year projections that have occurred since the budget was last revised in September.

Background

The Board Adopted the 2010-11 Budget prior to the State Budget Adoption. At that time, the fiscal outlook for education looked bleak at best. Speculation that Proposition 98 funds be shifted away from education to not only address the State's cash flow problems but also to bridge an unprecedented budget gap. The State Budget was adopted in October 2010.

Subsequently, the state continued to defer 25% of cash payments into the subsequent fiscal year. There were no further cuts to education, and the negative Cost of Living Adjustment (COLA) was eliminated and rolled into the current Revenue Limit deficit. The following is an overview of the changes made to the First Interim Budget since Adoption:

2010-11 Unrestricted General Fund changes to Fund Balance

Adjust ADA to 2009-10 Actual P2 less Net Charter Adjustment	\$	1,098,916
Remove Revenue Limit Reduction Placeholder	\$	2,804,114
Adjust 2009-10 P2 ADA for Audit Adjustment	\$	(135,567)
Adjust Inspire Charter Block Grant	\$	(7,874)
Align Federal/State Revenues to Actual Entitlements	\$	460,203
Align Local Donations to Actual	\$	52,459
Adjust Salaries for Negotiated Agreements	\$	980,196
Align position control to actual	\$	(826,476)
One Time transfer of salaries to Federal Jobs Bill	\$	2,670,949
Allocate Unrestricted carryover	\$	(1,139,540)
Align Indirect Costs with Restricted Programs	\$	(236,714)
Adjust Transfers/Contributions	\$	<u>456,320</u>
	\$	6,176,986

Chico Unified School District
General Fund Multi Year Projection Assumptions
 2010-2011 First Interim: December 15, 2010

	Adopted 2010-2011	First Interim Budget 2010-2011	Projected 2011-12	Projected 2012-13
Projected October (CBEDS) Enrollment (excluding Inspire)	12,048	11,920	11,608	11,448
Project Current Year ADA for this School Year (excluding Inspire)	11,656	11,353	11,055	10,903
Rate of Attendance (Enrollment to ADA or Projected)	95.24%	95.24%	95.24%	95.24%
Enrollment Decline from PY:	(685)	(319)	(312)	(160)
Estimated Net Shift of Prior Year ADA to Charter Schools:	(125)	(157)	(147)	(98)
Funded Revenue Limit ADA not Including Inspire:	11,338	11,499	11,206	10,959
Revenue Limit Cost of Living Allowance per Consumer Price Index	-0.39%	0.00%	0.00%	1.90%
Revenue Limit per ADA if Fully Funded	\$ 6,365.62	\$ 6,365.62	\$ 6,365.62	\$ 6,488.57
Portion of Revenue Limit Being Funded (Deficit 17.963%)	81.645%	82.037%	82.037%	82.037%
Funding per ADA after application of Deficit	\$ 5,197.21	\$ 5,222.16	\$ 5,222.16	\$ 5,321.38
Additional Reduction for 2009-10 Proposed by Governor to be On-Going and Permanent	\$ (2,804,114)	\$ -	\$ -	\$ -
Funding per ADA after application of the Deficit and Additional Reduction	\$ 4,949.89	\$ 5,222.16	\$ 5,222.16	\$ 5,321.38
Audit Adjustment: Loss of Independent Study ADA (25.96)	\$ -	\$ (135,567)	\$ -	\$ -
Funding Loss for Chico USD as compared with full funding of COLA	\$ (16,051,541)	\$ (12,964,508)	\$ (12,813,572)	\$ (12,769,229)
Class Size Reduction Income (fully funded Tier 1)	\$ 1,067	\$ 1,071	\$ 1,071	\$ 1,087
CSR Income estimated	\$ 1,927,800	\$ 1,927,800	\$ 1,927,800	\$ (1,927,800)
Deferred Maintenance State Funds Deposited to General Fund	\$ 449,629	\$ 449,629	\$ 449,629	\$ 449,629
One-Time Federal ARRA Funds Included (Fiscal Stabilization Funds and Special Ed ARRA)	\$2.2 M	\$2.2 M	depleted	depleted
Redevelopment Funds used to provide for Routine Restricted Maintenance Fund	\$ 2,000,000	\$ 2,171,000	\$ 2,171,000	\$ 2,171,000
Interest Earnings (declining fund balance; interfund borrowing to make cash; no interest past 2011-12)	\$ 165,042	\$ 165,042	\$ (50,000)	\$ (50,000)
Other Local Income (Lease and Rental Income, Donations to sites/programs/reimb of nonagency salaries)	\$ 701,449	\$ 918,950	\$ 868,950	\$ 818,950
One-Time Income (Removal of Underground Storage Tank Reimbursement, Chico High, 1995)	\$ -	\$ -	\$ -	\$ -
Lottery (Unrestricted General Fund Amount per ADA)	\$111.00	\$112.50	\$111.00	\$110.00
CUTA SALARIES				
Increase in employee compensation (COLA)	0%	0%	0%	0%
Reduction in Staffing (1 FTE for every 35 students projected)	-35.69	0.00	(13)	(7)
Number of FTE assigned to Inspire (non CUTA FTE)	12.00	0.00		
Plus FTE built into the budget as a staffing reserve (FTE that may be released when aligning staff to students)	10.00	0.00		
Net Change in Staffing for 2010-11 as compared to 2009-10 Year End	-13.69	0.00	(13)	(7)
Reduction in Staffing Costs as Result of Enrollment Decline, Projected	Included	Included	\$ (816,031)	\$ (455,129)
Amount budgeted for teachers subs because of reemployment for teachers laid off, right to sub at daily rate	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
One time transfer of salaries to Federal Jobs Bill and ARRA		\$ (25,670,949)	\$ 2,670,949	\$ -
Anticipated Cost of Step Net of Attrition based on Scattergram	Included	Included	\$ 801,160	\$ 805,000
CSEA SALARIES				
Increase in employee compensation (COLA)	0%	0%	0%	0%
Anticipated Cost of Step Net of Attrition (1.5%) (Cost of 1% estimated to be \$162,000)	Included	Included	\$ 243,000	\$ 243,000
CUMA SALARIES				
Increase in employee compensation (COLA)	0%	0%	0%	0%
Anticipated Cost of Step Net of Attrition (2%)	Included	Included	\$ 80,000	\$ 80,000
HEALTH AND WELFARE BENEFITS				
Red Plan increase in 11-12 9% for CUMA and CUTA, and "soft cap" for 12-13 (4.5% increase)	Included	Included	\$ 541,080	\$ 294,889
Include Difference between 15% and 9% for "Red" as "set aside" for changes in CoPay and Deductible CUTA	Included	Included	\$ -	\$ -
Dental Plan Increased Cost across all groups 5% in 10-11 and 5% in 11-12	Included	Included	\$ 100,000	\$ 100,000
Increase in retiree benefits based on rate (9% x \$3 M) per year	Included	Included	\$ 270,000	\$ 270,000
Amount in Budget for CSEA Golden Handshake Agreements 2007-08 and 2008-09 Retiree Pools	\$ 421,570	\$ 421,570	\$ -	\$ -
Amount in Budget for CUTA Golden Handshake, STRS (8 yrs x \$283,000/year beginning 08-09)	\$ 283,000	\$ 283,000	\$ 283,000	\$ 283,000
One Time Cost for 2010-11 Board Election: remove in 2011-12	\$ 90,000	\$ 90,000	removed	removed
Amount of ARRA Funds paying for on-going expenses, shift to Unrestricted GF in 2011-12			\$2.2 M	\$2.2 M
Amount Included in Budget for State Adopted Textbooks and/or Consumables (Transfer to Restricted)	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Anticipated Increase in Property and Liability Insurance (one time rebate in 08-09)	Included	Included	\$ 50,000	\$ -
Increase in Special Ed Encroachment, assume ARRA funds in 09-10, 10-11, and first 3 months of 11-12	Included	Included	\$ 760,694	\$ -
Utility Cost Increases	Included	Included	\$ 50,000	\$ -
Deferred Maintenance Needs (set aside in Fund Balance, Board Designation until needed for projects)	\$ 488,920	\$ 428,184	\$ 428,184	\$ 949,461

**Chico Unified School District
General Fund Restricted
First Interim: December 15, 2010**

	2010-11 Adopted	2010-11 First Interim	2011-12 Projected	2012-13 Projected
BEGINNING FUND BALANCE, RESTRICTED:	\$ 6,718,269	\$ 6,718,269	\$ 2,799,804	\$ 590,471
Revenue And Other Financing Sources				
Revenue Limit Sources	\$ 298,347	\$ 298,347	\$ 298,347	\$ 298,347
Federal Revenue	\$ 8,857,974	\$ 15,984,067	\$ 8,857,974	\$ 8,857,974
State Revenue	\$ 7,729,022	\$ 8,149,941	\$ 7,729,022	\$ 7,729,022
Other Local Income/SELPA Transfer	\$ 3,670,572	\$ 3,759,245	\$ 3,670,572	\$ 3,670,572
Transfers In	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES and TRANSFERS IN	\$ 20,555,915	\$ 28,191,600	\$ 20,555,915	\$ 20,555,915
Expenditures And Other Financing Uses				
Certificated Salaries (1100,1200,1900)	\$ 12,564,336	\$ 13,947,043	\$ 12,700,000	\$ 11,965,253
Classified Salaries (2100,2200,2400,2900)	\$ 8,916,196	\$ 8,175,814	\$ 8,900,000	\$ 8,975,000
Management Salaries (1300,2300)	\$ 756,753	\$ 738,568	\$ 706,753	\$ 756,753
Health and Welfare Benefits	\$ 7,727,027	\$ 8,087,316	\$ 7,725,000	\$ 7,700,000
Books and Supplies	\$ 2,876,398	\$ 8,608,642	\$ 2,200,000	\$ 2,200,000
Services, Other Operating Expenses	\$ 2,054,491	\$ 1,807,519	\$ 2,054,491	\$ 2,054,491
Capital Outlay	\$ -	\$ 6,047	\$ -	\$ -
Other Outgo	\$ 631,876	\$ 713,569	\$ 631,876	\$ 631,876
Direct Support/Indirect Costs	\$ 1,140,212	\$ 903,498	\$ 700,000	\$ 700,000
Transfers Out	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES AND TRANSFERS OUT	\$ 36,667,287	\$ 42,988,015	\$ 35,618,120	\$ 34,983,373
Special Ed not including Transportation	\$ 7,461,517	\$ 6,312,963	\$ 7,073,857	\$ 8,057,772
CSIS/CALPADS Project	\$ 50,772	\$ 50,772	\$ -	\$ -
Transportation Home to School	\$ 443,942	\$ 444,898	\$ 444,898	\$ 444,898
Transportation Special Education	\$ 898,499	\$ 963,317	\$ 963,317	\$ 963,317
Routine Restricted Maintenance Account (RRMA)	\$ 2,171,000	\$ 2,171,000	\$ 2,171,000	\$ 2,171,000
Other Encroachments/Elmination of \$2.2 ARRA SFSF	\$ 320,000	\$ 320,000	\$ 2,200,000	\$ 2,200,000
IMFRP-Textbooks 1 time	\$ 0.00	\$ 615,000.00	\$ 0.00	\$ -
Contributions to Restricted Programs, Total:	\$ 11,345,730	\$ 10,877,950	\$ 12,852,872	\$ 13,836,987
DEFICIT SPENDING	\$ (4,765,642)	\$ (3,918,465)	\$ (2,209,333)	\$ (590,471)
ENDING FUND BALANCE, UNRESTRICTED	\$ 1,952,627	\$ 2,799,804	\$ 590,471	\$ (0)
Planned ARRA Carryover	\$ 2,292,234	\$ 1,192,706	\$ -	\$ -
Other Grant Funds (Restricted)	\$ (339,607)	\$ 1,607,097	\$ 590,471	\$ (0)

2010-11 First Interim
Categorical Programs
Restricted

	Academy For Change	Title I	Title I Stimulus	QEIA SIG	ARRA QEIA	ARRA Stimulus Funds
CDE SACS Resource Code:	2430	3010	3011	3180	3181	32xx
BEGINNING BALANCE		\$ 867,724	\$ 696,336			\$ 2,403,560
INCOME						
Revenue Limit						
Federal Revenues		\$ 3,959,360	\$ 1,139,835	\$ 158,508	\$ 58,192	\$ 2,670,949
State Revenues	\$ 24,685					
Local Revenues						
TOTAL INCOME	\$ 24,685	\$ 3,959,360	\$ 1,139,835	\$ 158,508	\$ 58,192	\$ 2,670,949
EXPENSES						
Certificated Salaries	\$ 24,685	\$ 1,156,632		\$ 13,410	\$ 49,790	\$ 4,184,691
Classified Salaries		\$ 301,088		\$ 7,088		\$ 13,675
Employee Benefits		\$ 547,522		\$ 3,907	\$ 6,636	\$ 122,627
Books & Supplies		\$ 1,434,968	\$ 1,105,241	\$ 104,092		\$ 123,419
Services		\$ 369,299		\$ 25,200		\$ 133,727
Dir & Indirect Costs 7300-7399		\$ 149,851	\$ 34,594	\$ 4,811	\$ 1,766	
Other Outgo 7100-7299 7400-7499						
TOTAL EXPENSE	\$ 24,685	\$ 3,959,360	\$ 1,139,835	\$ 158,508	\$ 58,192	\$ 4,578,139
PROGRAM TRANSFERS and (ENCROACHMENTS)						
CARRYOVER TO 2011-12	\$ -	\$ 867,724	\$ 696,336	\$ -	\$ -	\$ 496,370
Deferred Revenue (9650)	\$ -	\$ 578,2	\$ 582,129	\$ -	\$ -	\$ -

2010-11 Interim
 Categories Programs
 Restricted

	EETT Formula	ARRA EETT	NCLB CAMSP MATH	Title V	21st Century Afterschool Programs	Title III, Immigrant Education
CDE SACS Resource Code:	4045	4047	4050	4110	4124	4201
BEGINNING BALANCE					\$ 19	\$ 2
INCOME						
Revenue Limit						
Federal Revenues	\$ 32,963	\$ 53,761	\$ 594,899	\$ 17,021	\$ 2,238,094	\$ 60,384
State Revenues						
Local Revenues						
TOTAL INCOME	\$ 32,963	\$ 53,761	\$ 594,899	\$ 17,021	\$ 2,238,094	\$ 60,384
EXPENSES						
Certificated Salaries		\$ 12,000	\$ 362,282		\$ 906,945	
Classified Salaries			\$ 3,500		\$ 392,553	
Employee Benefits		\$ 1,600	\$ 62,315		\$ 311,395	
Books & Supplies		\$ 38,529		\$ 16,504	\$ 182,045	\$ 58,551
Services	\$ 31,963		\$ 148,747		\$ 377,057	
Dir & Indirect Costs 7300-7399	\$ 1,000	\$ 1,632	\$ 18,055	\$ 517	\$ 68,099	\$ 1,833
Other Outgo 7100-7299 7400-7499						
TOTAL EXPENSE	\$ 32,963	\$ 53,761	\$ 594,899	\$ 17,021	\$ 2,238,094	\$ 60,384
PROGRAM TRANSFERS and (ENCROACHMENTS)						
CARRYOVER TO 2011-12	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ 2
Deferred Revenue (9650)	\$ -	\$ -	\$ -	\$ 17,021	\$ 58,468	\$ -

2010-11 First Interim
Categorical Programs
Restricted

	REMs	ASES - Afterschool Program	CSIS Best Practices	Healthy Start	PIP TAC	Tchr Recruit
CDE SACS Resource Code:	5821	6010	6020	6240	6252	6275
BEGINNING BALANCE				\$ 50,000		\$ 2,864
INCOME						
Revenue Limit						
Federal Revenues	\$ 221,953					
State Revenues		\$ 917,200		\$ 181,192	\$ 86,644	
Local Revenues						
TOTAL INCOME	\$ 221,953	\$ 917,200	\$ -	\$ 181,192	\$ 86,644	\$ -
EXPENSES						
Certificated Salaries	\$ 103,430	\$ 311,848			\$ 57,210	
Classified Salaries	\$ 18,625	\$ 146,158	\$ 35,100			
Employee Benefits	\$ 30,789	\$ 155,496	\$ 15,672		\$ 10,175	
Books & Supplies	\$ 37,177	\$ 62,369		\$ 175,693	\$ 296	\$ 2,777
Services	\$ 25,195	\$ 213,492			\$ 14,837	
Dir & Indirect Costs 7300-7399	\$ 6,737	\$ 27,837		\$ 5,499	\$ 4,126	\$ 87
Other Outgo 7100-7299 7400-7499						
TOTAL EXPENSE	\$ 221,953	\$ 917,200	\$ 50,772	\$ 181,192	\$ 86,644	\$ 2,864
PROGRAM TRANSFERS and (ENCROACHMENTS)			\$ (50,772)			
CARRYOVER TO 2011-12	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ (0)
Deferred Revenue (9650)	\$ -	\$ -		\$ 181,192	\$ -	\$ -

11

2010-11 Interim
 Category Programs
 Restricted

CDE SACS Resource Code:	EIA SCE	EIA LEP	Partnership Academies	Partnership Academies	Home to School Transport	School Based Coordinated Program
	7090	7091	7220	7221	7230	7250
BEGINNING BALANCE						\$ 861,849
INCOME						
Revenue Limit						
Federal Revenues						
State Revenues	\$ 1,184,437	\$ 215,563	\$ 100,136	\$ 115,504	\$ 475,303	
Local Revenues					\$ 58,000	
TOTAL INCOME	\$ 1,184,437	\$ 215,563	\$ 100,136	\$ 115,504	\$ 533,303	\$ -
EXPENSES						
Certificated Salaries	\$ 132,330		\$ 22,000	\$ 40,171		
Classified Salaries	\$ 413,500	\$ 131,250		\$ 8,482	\$ 523,951	
Employee Benefits	\$ 266,681	\$ 53,513	\$ 4,836	\$ 9,907	\$ 278,508	
Books & Supplies	\$ 335,769	\$ 24,467	\$ 38,196	\$ 36,233	\$ 266,542	\$ 861,848
Services			\$ 32,302	\$ 17,205	\$ (120,399)	
Dir & Indirect Costs 7300-7399	\$ 36,157	\$ 6,333	\$ 2,802	\$ 3,506	\$ 29,599	
Other Outgo 7100-7299 7400-7499						
TOTAL EXPENSE	\$ 1,184,437	\$ 215,563	\$ 100,136	\$ 115,504	\$ 978,201	\$ 861,848
PROGRAM TRANSFERS and (ENCROACHMENTS)					\$ (444,898)	
CARRYOVER TO 2011-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Deferred Revenue (9650)	\$ -	\$ -	\$ -	\$ 11,824	\$ -	\$ -

13

2010-11 First Interim
Categorical Programs
Restricted

CDE SACS Resource Code:	Misc Categorical Programs	MAA District	MAA Sites	SACS Restrictd Funds	SACS Restrictd Funds
	9xxx	9087	9087	Total	Total
BEGINNING BALANCE	\$ 124,968	\$ 415,303		\$ 6,718,269	\$ 6,718,269
INCOME					
Revenue Limit				\$ 298,347	\$ 298,347
Federal Revenues				\$ 15,984,067	\$ 15,984,067
State Revenues				\$ 8,149,941	\$ 8,149,941
Local Revenues	\$ 193,268			\$ 3,759,245	\$ 3,759,245
TOTAL INCOME	\$ 193,268	\$ -	\$ -	\$ 28,191,600	\$ 28,191,600
EXPENSES					
Certificated Salaries	\$ 26,086			\$ 14,433,293	\$ 14,433,293
Classified Salaries	\$ 88,883			\$ 8,428,132	\$ 8,428,132
Employee Benefits	\$ 62,151			\$ 8,087,316	\$ 8,087,316
Books & Supplies	\$ 1,020,311	\$ 418,103		\$ 8,608,642	\$ 8,608,642
Services				\$ 1,813,566	\$ 1,813,566
Dir & Indirect Costs 7300-7399	\$ 5,337			\$ 903,498	\$ 903,498
Other Outgo 7100-7299 7400-7499				\$ 713,569	\$ 713,569
TOTAL EXPENSE	\$ 1,202,768	\$ 418,103	\$ -	\$ 42,988,015	\$ 42,988,015
PROGRAM TRANSFERS and (ENCROACHMENTS)	\$ (935,000)			\$ (10,877,950)	\$ (10,877,950)
CARRYOVER TO 2011-12	\$ 50,501	\$ (2,800)	\$ -	\$ 2,799,837	\$ 2,799,837
Ad Revenue (9650)	\$ -	\$ -	\$ -	\$ 1,484,251	

15

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

Department	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1)	Revenue Limit Sources	8010-8099	58,318,389.00	58,318,389.00	9,998,719.28	62,213,545.00	3,895,156.00	6.7%
2)	Federal Revenue	8100-8299	55,693.00	55,693.00	0.00	55,887.00	194.00	0.3%
3)	Other State Revenue	8300-8599	9,100,252.00	9,100,252.00	481,109.49	9,560,261.00	460,009.00	5.1%
4)	Other Local Revenue	8600-8799	866,491.00	866,491.00	211,812.40	918,950.00	52,459.00	6.1%
5)	TOTAL, REVENUES		68,340,825.00	68,340,825.00	10,691,641.17	72,748,643.00		
B. EXPENDITURES								
1)	Certificated Salaries	1000-1999	34,385,181.00	34,385,181.00	6,882,198.12	32,048,550.00	2,336,631.00	6.8%
2)	Classified Salaries	2000-2999	7,313,422.00	7,313,422.00	2,241,550.81	7,300,675.00	12,747.00	0.2%
3)	Employee Benefits	3000-3999	16,620,835.00	16,620,835.00	4,989,984.44	16,145,544.00	475,291.00	2.9%
4)	Books and Supplies	4000-4999	639,323.00	639,323.00	291,255.73	1,544,497.00	(905,174.00)	-141.6%
5)	Services and Other Operating Expenditures	5000-5999	4,588,338.00	4,588,338.00	1,862,197.72	4,714,583.00	(126,245.00)	-2.8%
6)	Capital Outlay	6000-6999	5,116.00	5,116.00	33,820.25	113,237.00	(108,121.00)	-2113.4%
7)	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	779,997.00	779,997.00	498,311.05	779,997.00	0.00	0.0%
8)	Other Outgo - Transfers of Indirect Costs	7300-7399	(1,250,338.00)	(1,250,338.00)	(7,195.42)	(1,013,624.00)	(236,714.00)	18.9%
9)	TOTAL, EXPENDITURES		63,081,874.00	63,081,874.00	16,792,122.70	61,633,459.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,258,951.00	5,258,951.00	(6,100,481.53)	11,115,184.00		
D. OTHER FINANCING SOURCES/USES								
1)	Interfund Transfers In	8900-8929	2,199,560.00	2,199,560.00	260.92	2,188,100.00	(11,460.00)	-0.5%
2)	Interfund Transfers Out	7600-7629	196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.0%
3)	Other Sources/Uses							
a)	Sources	8930-8979	0.00	0.00	(100,000.00)	0.00	0.00	0.0%
b)	Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
4)	Contributions	8980-8999	(11,345,730.00)	(11,345,730.00)	(234,965.11)	(10,877,950.00)	467,780.00	-4.1%
4)	TOTAL, OTHER FINANCING SOURCES/USES		(9,343,026.00)	(9,343,026.00)	(368,194.15)	(8,886,706.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. INCREASE (DECREASE) IN FUND								
Net Change (C + D4)			(4,084,075.00)	(4,084,075.00)	(6,468,675.68)	2,228,478.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,759,469.69	13,759,469.69		13,759,469.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,759,469.69	13,759,469.69		13,759,469.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,759,469.69	13,759,469.69		13,759,469.69		
2) Ending Balance, June 30 (E + F1e)			9,675,394.69	9,675,394.69		15,987,947.69		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	172,364.00	172,364.00		172,364.00		
Prepaid Expenditures		9713	39,211.20	39,211.20		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,998,381.00	3,144,550.00		3,144,550.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	445,437.00	240,700.11		240,700.11		
Other Designations		9780	1,103,920.00	2,231,750.00		488,920.00		
Textbooks	0000	9780	615,000.00					
2010-11 Potential Maintenance Needs	0000	9780	488,920.00					
School Site/Program Carryover 09-10	0000	9780		2,231,750.00				
2010-11 Maintenance Needs	0000	9780				488,920.00		
c) Undesignated Amount						11,916,413.58		
d) Unappropriated Amount			4,891,081.49	3,821,819.38				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,084,075.00)	(4,084,075.00)	(6,468,675.68)	2,228,478.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,759,469.69	13,759,469.69		13,759,469.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,759,469.69	13,759,469.69		13,759,469.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,759,469.69	13,759,469.69		13,759,469.69		
2) Ending Balance, June 30 (E + F1e)			9,675,394.69	9,675,394.69		15,987,947.69		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	172,364.00	172,364.00		172,364.00		
Prepaid Expenditures		9713	39,211.20	39,211.20		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,998,381.00	3,144,550.00		3,144,550.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	445,437.00	240,700.11		240,700.11		
Other Designations		9780	1,103,920.00	2,231,750.00		488,920.00		
Textbooks	0000	9780	615,000.00					
2010-11 Potential Maintenance Needs	0000	9780	488,920.00					
School Site/Program Carryover 09-10	0000	9780		2,231,750.00				
2010-11 Potential Maintenance Needs	0000	9780				488,920.00		
c) Undesignated Amount						11,916,413.58		
d) Unappropriated Amount			4,891,081.49	3,821,819.38				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,693.00	55,693.00	0.00	55,887.00	194.00	0.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	1%
Class Size Reduction, K-3		8434	1,927,800.00	1,927,800.00	0.00	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	0.00	0.00	39,060.00	39,060.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,350,981.00	1,350,981.00	(6,599.51)	1,360,294.00	9,313.00	0.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,821,471.00	5,821,471.00	487,709.00	6,233,107.00	411,636.00	7.1%
TOTAL, OTHER STATE REVENUE			9,100,252.00	9,100,252.00	481,109.49	9,560,261.00	460,009.00	5.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,028,917.00	29,028,917.00	5,150,037.42	26,763,158.00	2,265,759.00	7.8%
Certificated Pupil Support Salaries		1200	2,221,129.00	2,221,129.00	683,771.31	2,159,004.00	62,125.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,057,788.00	3,057,788.00	1,022,493.61	3,049,041.00	8,747.00	0.3%
Other Certificated Salaries		1900	77,347.00	77,347.00	25,895.78	77,347.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,385,181.00	34,385,181.00	6,882,198.12	32,048,550.00	2,336,631.00	6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,646.00	66,646.00	23,248.41	66,801.00	(155.00)	-0.2%
Classified Support Salaries		2200	2,583,968.00	2,583,968.00	914,406.46	2,592,193.00	(8,225.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	530,856.00	530,856.00	217,268.18	604,272.00	(73,416.00)	-13.8%
Clerical, Technical and Office Salaries		2400	3,257,510.00	3,257,510.00	911,061.28	3,236,193.00	21,317.00	0.7%
Other Classified Salaries		2900	874,442.00	874,442.00	175,566.48	801,216.00	73,226.00	8.4%
TOTAL, CLASSIFIED SALARIES			7,313,422.00	7,313,422.00	2,241,550.81	7,300,675.00	12,747.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,850,963.00	2,850,963.00	889,962.21	2,690,121.00	160,842.00	5.6%
PERS		3201-3202	740,332.00	740,332.00	225,789.89	738,532.00	1,800.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,081,328.00	1,081,328.00	319,640.95	1,073,139.00	8,189.00	0.8%
Health and Welfare Benefits		3401-3402	8,438,357.00	8,438,357.00	2,083,093.38	8,147,665.00	290,692.00	3.4%
Unemployment Insurance		3501-3502	305,576.00	305,576.00	93,302.59	304,099.00	1,477.00	0.5%
Workers' Compensation		3601-3602	1,169,977.00	1,169,977.00	355,496.81	1,155,651.00	14,326.00	1.2%
, Allocated		3701-3702	1,842,601.00	1,842,601.00	973,046.42	1,845,669.00	(3,068.00)	-0.2%
, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	191,701.00	191,701.00	49,652.19	190,668.00	1,033.00	0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,620,835.00	16,620,835.00	4,989,984.44	16,145,544.00	475,291.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,748.00	16,748.00	2,591.98	16,748.00	0.00	0.0%
Books and Other Reference Materials		4200	13,283.00	13,283.00	9,777.20	8,483.00	4,800.00	36.1%
Materials and Supplies		4300	555,090.00	555,090.00	240,694.00	1,376,901.00	(821,811.00)	-148.1%
Noncapitalized Equipment		4400	54,202.00	54,202.00	38,192.55	142,365.00	(88,163.00)	-162.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			639,323.00	639,323.00	291,255.73	1,544,497.00	(905,174.00)	-141.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	79,246.00	79,246.00	19,149.41	63,342.00	15,904.00	20.1%
Dues and Memberships		5300	34,754.00	34,754.00	19,828.23	34,897.00	(143.00)	-0.4%
Insurance		5400-5450	694,986.00	694,986.00	668,592.48	701,047.00	(6,061.00)	-0.9%
Operations and Housekeeping Services		5500	2,019,851.00	2,019,851.00	676,277.20	2,019,851.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,834.00	207,834.00	90,674.41	207,145.00	689.00	0.3%
Transfers of Direct Costs		5710	181,500.00	181,500.00	24,083.29	181,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,052,082.00	1,052,082.00	321,823.20	1,188,689.00	(136,607.00)	-13.0%
Communications		5900	318,085.00	318,085.00	41,769.50	318,112.00	(27.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,588,338.00	4,588,338.00	1,862,197.72	4,714,583.00	(126,245.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,171,000.00	2,171,000.00	260.92	2,171,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,560.00	28,560.00	0.00	17,100.00	(11,460.00)	-40.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,199,560.00	2,199,560.00	260.92	2,188,100.00	(11,460.00)	-0.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	(100,000.00)	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	(100,000.00)	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(11,345,730.00)	(11,345,730.00)	(234,965.11)	(10,877,950.00)	467,780.00	-4.1%
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			(11,345,730.00)	(11,345,730.00)	(234,965.11)	(10,877,950.00)	467,780.00	-4.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,343,026.00)	(9,343,026.00)	(368,194.15)	(8,886,706.00)	456,320.00	-4.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,765,642.00)	(4,765,642.00)	(6,186,142.71)	(3,918,465.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,718,268.85	6,718,268.85		6,718,268.85	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)			6,718,268.85	6,718,268.85		6,718,268.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,718,268.85	6,718,268.85		6,718,268.85		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,952,661.38	1,952,661.38		2,799,836.73		
Carryover of ARRA SFSF Funds	3200	9780	111,326.44					
Medi-Cal Billing Carryover	5640	9780	240,293.65					
Teacher Recruitment and Retention	6275	9780	2,863.74					
ELAP Program Restricted Carryover	6286	9780	48,967.88					
Special Education Site Carryover	6500	9780	42,852.00					
SBCP Carryover	7250	9780	705,441.98					
QEIA Funding Restricted for Chapman	7400	9780	150,356.11					
Summer '10 Maint. Projects Carryover	8150	9780	110,233.77					
Local Funds Including MAA set aside	9010	9780	540,325.81					
Planned Carryover ARRA SFSF Funds	3200	9780		111,326.44				
Medi-Cal Billing Carryover	5640	9780		240,293.65				
Teacher Recruitment and Retention	6275	9780		2,863.74				
ELAP Program Restricted Carryover	6286	9780		48,967.88				
Special Education Restricted Carryover	6500	9780		42,852.00				
SBCP Carryover	7250	9780		705,441.98				
QEIA Funding Restricted for Chapman	7400	9780		150,356.11				
Carryover for Summer '10 Maint. Proj	8150	9780		110,233.77				
Local Funds including MAA Set Aside	9010	9780		540,325.81				
Title I Carryover	3010	9780				867,723.64		
Title I ARRA Carryover	3011	9780				696,335.93		
ARRA SFSF Planned Carryover	3200	9780				496,370.44		
Title II Carryover	4035	9780				504,726.48		
Healthy Start Carryover	6240	9780				49,999.66		
RRMA Carryover	8150	9780				136,957.77		
Local Programs including MAA Carryover	9010	9780				47,722.81		
c) Undesignated Amount								
d) Unappropriated Amount		9790	(34.53)	(34.53)		(32.88)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,089,200.00	6,089,200.00	4,474,542.28	12,470,059.00	6,380,859.00	3%
Vocational and Applied Technology Education	3500-3699	8290	103,196.00	103,196.00	0.00	104,660.00	1,464.00	1.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	28,523.00	38,568.00	38,568.00	New
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	1,090,460.01	702,519.00	702,519.00	New
TOTAL, FEDERAL REVENUE			8,857,974.00	8,857,974.00	5,611,562.81	15,984,067.00	7,126,093.00	80.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	24,685.00	24,685.00	5,527.00	24,685.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,480,434.00	3,480,434.00	331,636.00	3,547,021.00	66,587.00	1.9%
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	473,316.00	0.00	475,303.00	1,987.00	0.4%
Economic Impact Aid	7090-7091	8311	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	137,615.00	137,615.00	0.00	138,193.00	578.00	0.4%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	1%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	176,480.00	176,480.00	17,102.83	229,731.00	53,251.00	30.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	12,682.00	198,647.00	198,647.00	New
Healthy Start	6240	8590	0.00	0.00	181,192.00	181,192.00	181,192.00	New
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	200,000.00	0.00	216,469.00	16,469.00	8.2%
All Other State Revenue	All Other	8590	1,836,492.00	1,836,492.00	742,690.48	1,738,700.00	(97,792.00)	-5.3%
TOTAL, OTHER STATE REVENUE			7,729,022.00	7,729,022.00	1,290,830.31	8,149,941.00	(420,919.00)	5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	7%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	3%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
FCATED SALARIES								
Certificated Teachers' Salaries		1100	12,208,535.00	12,208,535.00	7,257,608.65	13,402,969.00	(1,194,434.00)	-9.8%
Certificated Pupil Support Salaries		1200	135,295.00	135,295.00	199,472.05	377,701.00	(242,406.00)	-179.2%
Certificated Supervisors' and Administrators' Salaries		1300	473,247.00	473,247.00	189,989.81	486,250.00	(13,003.00)	-2.7%
Other Certificated Salaries		1900	220,506.00	220,506.00	3,898.45	166,373.00	54,133.00	24.5%
TOTAL, CERTIFICATED SALARIES			13,037,583.00	13,037,583.00	7,650,968.96	14,433,293.00	(1,395,710.00)	-10.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,369,883.00	6,369,883.00	1,165,617.28	5,777,116.00	592,767.00	9.3%
Classified Support Salaries		2200	1,615,711.00	1,615,711.00	485,093.65	1,634,776.00	(19,065.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	283,506.00	283,506.00	135,480.44	252,318.00	31,188.00	11.0%
Clerical, Technical and Office Salaries		2400	628,540.00	628,540.00	151,564.92	455,492.00	173,048.00	27.5%
Other Classified Salaries		2900	302,062.00	302,062.00	137,558.89	308,430.00	(6,368.00)	-2.1%
TOTAL, CLASSIFIED SALARIES			9,199,702.00	9,199,702.00	2,075,315.18	8,428,132.00	771,570.00	8.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	879,050.00	879,050.00	309,100.05	1,040,219.00	(161,169.00)	-18.3%
PERS		3201-3202	815,081.00	815,081.00	208,418.81	828,474.50	(13,393.50)	-1.6%
OASDI/Medicare/Alternative		3301-3302	769,718.00	769,718.00	208,043.00	796,273.50	(26,555.50)	-3.5%
Health and Welfare Benefits		3401-3402	3,536,936.00	3,536,936.00	862,863.72	3,622,843.00	(85,907.00)	-2.4%
Unemployment Insurance		3501-3502	130,347.00	130,347.00	42,559.36	143,241.00	(12,894.00)	-9.9%
Workers' Compensation		3601-3602	523,223.00	523,223.00	162,128.43	584,163.50	(60,940.50)	-11.6%
B, Allocated		3701-3702	946,461.00	946,461.00	12,840.00	942,115.00	4,346.00	0.5%
B, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	126,211.00	126,211.00	40,198.41	129,986.00	(3,775.00)	-3.0%
Other Employee Benefits		3901-3902	0.00	0.00	55.99	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,727,027.00	7,727,027.00	1,846,207.77	8,087,315.50	(360,288.50)	-4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	320,000.00	320,000.00	436,417.82	627,500.00	(307,500.00)	-96.1%
Books and Other Reference Materials		4200	0.00	0.00	14,508.71	80,246.00	(80,246.00)	New
Materials and Supplies		4300	2,418,092.00	2,418,092.00	613,705.39	7,627,162.00	(5,209,070.00)	-215.4%
Noncapitalized Equipment		4400	138,304.00	138,304.00	96,452.90	273,734.00	(135,430.00)	-97.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,876,396.00	2,876,396.00	1,161,084.82	8,608,642.00	(5,732,246.00)	-199.3%
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	209,443.00	36,501.26	269,295.50	(59,852.50)	-28.6%
Dues and Memberships		5300	300.00	300.00	284.00	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	1,113.91	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,185.00	87,185.00	76,861.67	87,185.00	0.00	0.0%
Transfers of Direct Costs		5710	(181,500.00)	(181,500.00)	(29,873.29)	(181,500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,884,266.00	1,884,266.00	188,748.25	1,576,117.00	308,149.00	16.4%
Communications		5900	41,260.00	41,260.00	12,615.10	42,584.00	(1,324.00)	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,054,491.00	2,054,491.00	299,787.90	1,807,518.50	246,972.50	12.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	1%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,345,730.00	11,345,730.00	234,965.11	10,877,950.00	(467,780.00)	-4.1%
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			11,345,730.00	11,345,730.00	234,965.11	10,877,950.00	(467,780.00)	-4.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,345,730.00	11,345,730.00	234,965.11	10,877,950.00	467,780.00	-4.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INCREASE (DECREASE) IN FUND ANCE (C + D4)			(8,849,717.00)	(8,849,717.00)	(12,654,818.39)	(1,689,987.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,477,738.54	20,477,738.54		20,477,738.54	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)			20,477,738.54	20,477,738.54		20,477,738.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,477,738.54	20,477,738.54		20,477,738.54		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	172,364.00	172,364.00		172,364.00		
Prepaid Expenditures		9713	39,211.20	39,211.20		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,998,381.00	3,144,550.00		3,144,550.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	445,437.00	240,700.11		240,700.11		
Other Designations		9780	3,056,581.38	4,184,411.38		3,288,756.73		
Textbooks	0000	9780	615,000.00					
2010-11 Potential Maintenance Needs	0000	9780	488,920.00					
Carryover of ARRA SFSF Funds	3200	9780	111,326.44					
Medi-Cal Billing Carryover	5640	9780	240,293.65					
Teacher Recruitment and Retention	6275	9780	2,863.74					
ELAP Program Restricted Carryover	6286	9780	48,967.88					
Special Education Site Carryover	6500	9780	42,852.00					
SBCP Carryover	7250	9780	705,441.98					
QEIA Funding Restricted for Chapman	7400	9780	150,356.11					
Summer '10 Maint. Projects Carryover	8150	9780	110,233.77					
Local Funds Including MAA set aside	9010	9780	540,325.81					
School Site/Program Carryover 09-10	0000	9780		2,231,750.00				
Planned Carryover ARRA SFSF Funds	3200	9780		111,326.44				
Medi-Cal Billing Carryover	5640	9780		240,293.65				
Teacher Recruitment and Retention	6275	9780		2,863.74				
ELAP Program Restricted Carryover	6286	9780		48,967.88				
Special Education Restricted Carryover	6500	9780		42,852.00				
SBCP Carryover	7250	9780		705,441.98				
QEIA Funding Restricted for Chapman	7400	9780		150,356.11				
Carryover for Summer '10 Maint. Proje	8150	9780		110,233.77				
Local Funds including MAA Set Aside	9010	9780		540,325.81				
2010-11 Potential Maintenance Needs	0000	9780				488,920.00		
Title I Carryover	3010	9780				867,723.64		
Title I ARRA Carryover	3011	9780				696,335.93		
ARRA SFSF Planned Carryover	3200	9780				496,370.44		
Title II Carryover	4035	9780				504,726.48		
Healthy Start Carryover	6240	9780				49,999.66		
RRMA Carryover	8150	9780				136,957.77		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	38,525,789.00	38,525,789.00	8,839,277.00	39,697,384.00	1,171,595.00	3.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,127,143.00	1,127,143.00	799,172.00	1,266,736.00	139,593.00	12.4%
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	168,492.00	0.00	168,926.00	434.00	0.3%
Timber Yield Tax		8022	7,286.00	7,286.00	0.00	1,553.00	(5,733.00)	-78.7%
Other Subventions/In-Lieu Taxes		8029	13,012.00	13,012.00	0.00	14,324.00	1,312.00	10.1%
County & District Taxes								
Secured Roll Taxes		8041	31,256,159.00	31,256,159.00	0.00	22,812,787.00	(8,443,372.00)	-27.0%
Unsecured Roll Taxes		8042	1,389,159.00	1,389,159.00	1,367,581.03	1,530,088.00	140,929.00	10.1%
Prior Years' Taxes		8043	48,431.00	48,431.00	30,709.49	54,292.00	5,861.00	12.1%
Supplemental Taxes		8044	312,833.00	312,833.00	0.00	132,898.00	(179,935.00)	-57.5%
Education Revenue Augmentation Fund (ERAF)		8045	(12,998,381.00)	(12,998,381.00)	0.00	(11,452,257.00)	1,546,124.00	-11.9%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	9,063,087.00	9,063,087.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	303,100.00	303,100.00	212,157.00	212,157.00	(90,943.00)	-30.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,153,023.00	60,153,023.00	11,248,896.52	63,501,975.00	3,348,952.00	5.6%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(298,347.00)	(298,347.00)	0.00	(298,347.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	298,347.00	298,347.00	0.00	298,347.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	323,504.00	323,504.00	94,243.56	326,246.00	2,742.00	0.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,859,791.00)	(1,859,791.00)	(1,344,420.80)	(1,316,329.00)	543,462.00	-29.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			58,616,736.00	58,616,736.00	9,998,719.28	62,511,892.00	3,895,156.00	6.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,282,321.00	2,282,321.00	0.00	2,282,321.00	0.00	0.0%
Special Education Discretionary Grants		8182	383,257.00	383,257.00	18,037.52	385,940.00	2,683.00	0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,693.00	55,693.00	0.00	55,887.00	194.00	0.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100,000.00	100,000.00	18,363.15	100,000.00	0.00	0.0%
Interest		8660	165,042.00	165,042.00	48,673.05	125,042.00	(40,000.00)	-24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	50,000.00	50,000.00	15,047.75	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	146,544.00	37,233.30	242,401.00	95,857.00	65.4%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Loss-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	683,913.00	683,913.00	126,509.17	794,640.00	110,727.00	16.2%
Tuition		8710	0.00	0.00	7,194.75	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,389,151.00	3,389,151.00	0.00	3,363,699.00	(25,452.00)	-0.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/IP 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	4,537,063.00	253,021.17	4,678,195.00	141,132.00	3.1%
TOTAL, REVENUES			88,896,740.00	88,896,740.00	17,635,243.06	100,940,243.00	12,043,503.00	13.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	16,050.08	6,047.00	(6,047.00)	New
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	11,709.78	1,951.00	0.00	0.0%
Equipment Replacement		6500	3,165.00	3,165.00	54,238.17	111,286.00	(108,121.00)	-3416.1%
TOTAL, CAPITAL OUTLAY			5,116.00	5,116.00	81,998.03	119,284.00	(114,168.00)	-2231.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	21,235.00	21,235.00	(11,460.00)	21,235.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	11,000.00	11,000.00	8,266.88	11,000.00	0.00	0.0%
Payments to County Offices		7142	323,873.00	323,873.00	0.00	359,566.00	(35,693.00)	-11.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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	116,236.65	165,123.00	0.00	0.0%
Other Debt Service - Principal		7439	890,642.00	890,642.00	661,239.40	936,642.00	(46,000.00)	-5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,411,873.00	1,411,873.00	774,282.93	1,493,566.00	(81,693.00)	-5.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,126.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,126.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.0%
TOTAL, EXPENDITURES			99,749,161.00	99,749,161.00	30,156,832.41	104,621,474.00	(4,872,313.00)	-4.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,449,900.00	2,449,900.00	507,357.76	2,449,900.00	0.00	0.0%
3) Other State Revenue		8300-8599	195,000.00	195,000.00	24,953.64	195,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	786,758.00	786,758.00	170,331.90	786,758.00	0.00	0.0%
5) TOTAL, REVENUES			3,431,658.00	3,431,658.00	702,643.30	3,431,658.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,366,632.00	1,366,632.00	209,941.61	1,366,632.00	0.00	0.0%
3) Employee Benefits		3000-3999	754,935.00	754,935.00	89,748.80	754,935.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,345,774.00	1,345,774.00	273,140.00	1,345,774.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,047.00	51,047.00	37,194.30	51,047.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	9,580.73	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,126.00	110,126.00	0.00	110,126.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,628,514.00	3,628,514.00	619,605.44	3,628,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(196,856.00)	(196,856.00)	83,037.96	(196,856.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	196,856.00	196,856.00	81,782.91	196,856.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			196,856.00	196,856.00	81,782.91	196,856.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,449,900.00	2,449,900.00	507,357.76	2,449,900.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,449,900.00	2,449,900.00	507,357.76	2,449,900.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	195,000.00	195,000.00	24,953.64	195,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			195,000.00	195,000.00	24,953.64	195,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(10,000.00)	(10,000.00)	(314.52)	(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	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	796,758.00	796,758.00	170,646.42	796,758.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			786,758.00	786,758.00	170,331.90	786,758.00	0.00	0.0%
TOTAL, REVENUES			3,431,658.00	3,431,658.00	702,643.30	3,431,658.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,077.00	5,077.00	673.45	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	2,286.97	18,136.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	3,870.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,833.00	19,833.00	29,856.69	19,833.00	0.00	0.0%
Communications		5900	7,604.00	7,604.00	307.19	7,604.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,047.00	51,047.00	37,194.30	51,047.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	9,580.73	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	9,580.73	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	110,126.00	110,126.00	0.00	110,126.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,126.00	110,126.00	0.00	110,126.00	0.00	0.0%
TOTAL, EXPENDITURES			3,628,514.00	3,628,514.00	619,605.44	3,628,514.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,000.00	24,000.00	5,220.88	24,000.00	0.00	0.0%
5) TOTAL, REVENUES			24,000.00	24,000.00	5,220.88	24,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	88,234.53	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	774,427.00	774,427.00	519,395.67	774,427.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			804,427.00	804,427.00	607,630.20	804,427.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(780,427.00)	(780,427.00)	(602,409.32)	(780,427.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
R STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24,000.00	24,000.00	5,220.88	24,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,000.00	24,000.00	5,220.88	24,000.00	0.00	0.0%
TOTAL, REVENUES			24,000.00	24,000.00	5,220.88	24,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,948,143.00)	(4,948,143.00)	(4,094,565.29)	(4,948,143.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,959,486.56	23,959,486.56		23,959,486.56	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)			23,959,486.56	23,959,486.56		23,959,486.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
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)								
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount								
		9790				19,011,343.56		
d) Unappropriated Amount								
		9790	19,011,343.56	19,011,343.56				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	68,065.00	68,065.00	17,064.24	68,065.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,065.00	68,065.00	17,064.24	68,065.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,063.00	7,063.00	1,767.00	7,063.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,050.00	5,050.00	1,305.42	5,050.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,909.00	11,909.00	2,144.46	11,909.00	0.00	0.0%
Unemployment Insurance		3501-3502	475.00	475.00	122.88	475.00	0.00	0.0%
Workers' Compensation		3601-3602	1,920.00	1,920.00	467.61	1,920.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,532.00	1,532.00	381.72	1,532.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,949.00	27,949.00	6,189.09	27,949.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	11,432.86	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	11,432.86	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	1,920.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,666.00	3,666.00	112,879.55	3,666.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,666.00	3,666.00	114,799.55	3,666.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	1,436,670.00	1,436,670.00	0.00	1,436,670.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,436,670.00	1,436,670.00	0.00	1,436,670.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,436,670.00)	(1,436,670.00)	0.00	(1,436,670.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(619,779.00)	(619,779.00)	160,260.24	549,681.00		
F. FUND BALANCE, RESERVES								
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	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,997,822.78	10,997,822.78		10,997,822.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,997,822.78	10,997,822.78		10,997,822.78		
2) Ending Balance, June 30 (E + F1e)			10,378,043.78	10,378,043.78		11,547,503.78		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						11,547,503.78		
d) Unappropriated Amount		9790	10,378,043.78	10,378,043.78				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	175,013.00	175,013.00	43,625.43	175,013.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			175,013.00	175,013.00	43,625.43	175,013.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,726.00	18,726.00	4,670.96	18,726.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,389.00	13,389.00	3,337.34	13,389.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,680.00	35,680.00	8,152.79	35,680.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,260.00	1,260.00	314.08	1,260.00	0.00	0.0%
Workers' Compensation		3601-3602	5,091.00	5,091.00	1,195.52	5,091.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,060.00	4,060.00	1,009.05	4,060.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			78,206.00	78,206.00	18,679.74	78,206.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,560.00	28,560.00	0.00	17,100.00	11,460.00	40.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,560.00	28,560.00	0.00	17,100.00	11,460.00	40.1%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,560.00)	(28,560.00)	0.00	(17,100.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			758,104.00	758,104.00	794,484.87	758,104.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,727.28	78,727.28		78,727.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	- 0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,727.28	78,727.28		78,727.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,727.28	78,727.28		78,727.28		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount								
		9790				836,831.28		
d) Unappropriated Amount								
		9790	836,831.28	836,831.28				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
RFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	1,436,670.00	1,436,670.00	0.00	1,436,670.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,436,670.00	1,436,670.00	0.00	1,436,670.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,436,670.00	1,436,670.00	0.00	1,436,670.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,268.00)	(30,268.00)	381,798.11	(30,268.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	978,023.32	978,023.32		978,023.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			978,023.32	978,023.32		978,023.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,023.32	978,023.32		978,023.32		
2) Ending Balance, June 30 (E + F1e)			947,755.32	947,755.32		947,755.32		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						947,755.32		
d) Unappropriated Amount			947,755.32	947,755.32				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	9,449.73	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	9,449.73	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	2,171,000.00	2,171,000.00	260.92	2,171,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,171,000.00	2,171,000.00	260.92	2,171,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,171,000.00)	(2,171,000.00)	(260.92)	(2,171,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(834,295.00)	(834,295.00)	260,849.40	(968,820.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,848,223.20	4,848,223.20		4,848,223.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,223.20	4,848,223.20		4,848,223.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,223.20	4,848,223.20		4,848,223.20		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount								
		9790				3,879,403.20		
d) Unappropriated Amount								
		9790	4,013,928.20	4,013,928.20				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,072.00	6,072.00	1,244.72	6,072.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	244,078.42	244,078.42		244,078.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,078.42	244,078.42		244,078.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,078.42	244,078.42		244,078.42		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount								
d) Unappropriated Amount		9790	250,150.42	250,150.42		250,150.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	375.30	700.00	0.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	375.30	700.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	71,000.00	71,000.00	19,488.11	67,616.00	3,384.00	4.8%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			71,000.00	71,000.00	19,488.11	67,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,300.00)	(70,300.00)	(19,112.81)	(66,916.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	375.30	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	700.00	375.30	700.00	0.00	0.0%
TOTAL REVENUES			700.00	700.00	375.30	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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			71,000.00	71,000.00	19,488.11	67,616.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

2010-11 FORM K-12

FORM FOR THE DETERMINATION OF THE 2010-11 SCHOOL DISTRICT REVENUE LIMIT

Reference: Sections 42238, et seq. of the Education Code

Report whole numbers and a two-place decimal value where a decimal is required.

A. Base Revenue Limit per ADA	2010-11 DID#
1a. 2009-10 Base Revenue Limit per ADA from 2009-10 Annual, DID# 024 (School District Revenue Limit, Line A-1)	(A-1a) <u>6,390.62</u> {025}
1b. 2010-11 Equalization increase per ADA (School District Revenue Limit - Calculations) (Report zero unless funded)	(A-1b) <u>0.00</u> {525}
1c. COLA Increase per ADA: prior year statewide average base revenue limit per ADA by type of school district increased by the -0.39% funded COLA. The appropriate amount should be included:	
Elementary Districts: \$-24.00 High School Districts: \$-29.00 Unified Districts: \$-25.00	
	(A-1c) <u>-25.00</u> {041}
1d. 2010-11 Base Revenue Limit per ADA (Sum of Lines A-1a through A-1c) (School District Revenue Limit - Calculations, Line A-5)	(A-1d) <u>6,365.62</u> {024}
2. 2010-11 Revenue Limit ADA (Schedule B, Line D [School District ADA, Line C-1, DID# 033])	(A-2) <u>11,499.45</u> {033}
2010-11 Total Revenue Limit	
1. Total Base Revenue Limit (Line A-1d times Line A-2; whole number)	(B-1) <u>73,201,129</u> {269}
2. Allowance for Necessary Small Elementary and High School(s) from Schedule(s) F-Elem/F-High, Line(s) H - Necessary Small Schools Allowance, Line D-3.	(B-2) <u>0</u> {489}
3. General Purpose Revenue Limit -- Total Base Revenue Limit plus Necessary Small School Allowance. (Line B-1 plus Line B-2)	(B-3) <u>73,201,129</u> {213}
4. Gain or loss from Interdistrict Attendance Agreements for any district that would otherwise have a reduction of 25% or more in P.L. 81-874 Funds, E.C. 46607(b). (School District Revenue Limit, Line B-4)	(B-4) <u>0</u> {272}
5. AB 851 Adjustments for Meals for Needy Pupils and Beginning Teacher Salary (AB 851 Worksheet, Line 3)	(B-5) <u>603,785</u>
6. Special Adjustments (Capistrano Unified, Chino Unified, Live Oak, Soquel Elementary, Alum Rock, Hot Springs School Districts and CART) (School District Revenue Limit, Line B-6 and B-10)	(B-6) <u>0</u> {274}
7. Miscellaneous Revenue Limit Adjustments Subject to Deficit (Report zero unless authorized by statute) (School District Revenue Limit, Line B-7)	(B-7) <u>0</u> {276}
8. All Charter District Revenue Limit Adjustment (School District Revenue Limit, Line B-8)	(B-8) <u>0</u> {217}
9. Class-Size Penalty Reduction, E.C. 41376 and 41378:	
a. ADA subject to K-8 class-size penalty from Form J-7 excess enrollment formulas.	(B-9a) <u>0.00</u>

b.	2010-11 Base Revenue Limit per ADA (from Line A-1d, DID# 024)	(B-9b)	<u>6,365.62</u>	
c.	Class size penalty revenue limit reduction. Multiply Line B-9a by Line B-9b, and round to a whole number. (School District Revenue Limit, Line B-9)	(B-9c)	<u>0</u>	{173}
1.	2010-11 Revenue Limit Subtotal subject to the Deficit (Sum of Lines B-3 through B-7 minus B-8 plus B-9 minus B-10c) (School District Revenue Limit, Line C-1)	(C-1)	<u>73,804,914</u>	{082}
2.	2010-11 Revenue Limit Proration Factor (i.e. 17.963% deficit)	(C-2)	<u>0.82037</u>	{281}
3.	Deficited 2010-11 Revenue Limit (Line C-1 times Line C-2) (School District Revenue Limit, Line C-3)	(C-3)	<u>60,547,337</u>	{284}
D.	1. Unemployment Insurance Adjustment (E.C. 42241.7):			
a.	2010-11 unemployment insurance costs	(D-1a)	<u>440,907</u>	{012}
b.	1975-76 actual unemployment insurance costs (from 2009-10 Unemployment Insurance Revenue, Line A-2)	(D-1b)	<u>15,144</u>	{526}
c.	Revenue limit increase for unemployment insurance costs. Line D-1a minus Line D-1b. If negative, enter zero. (School District Revenue Limit, Line D-1)	(D-1c)	<u>425,763</u>	{060}
2.	Revenue limit decrease for failure to maintain statutory longer day and year instructional minute and day standards, E.C. 46200, 46201, and 46202. (School District Revenue Limit, Line D-2)	(D-2)	<u>0</u>	{287}
3.	PERS Reduction (Schedule H, Line G)	(D-3)	<u>323,181</u>	{195}
4.	PERS Adjustment for School Safety Personnel (only for districts with special contracts with PERS) Schedule HS. Report in () if negative.	(D-4)	<u>0</u>	{205}
5.	Other 2010-11 Revenue Limit Adjustment Exempt from Deficit (Report zero unless authorized by new legislation). Report in () if negative.	(D-5)	<u>0</u>	
E.	1. 2010-11 Total Revenue Limit. Lines C-3 plus D-1c minus D-2 minus D-3 minus D-4 plus D-5.	(E-1)	<u>60,649,919</u>	{088}
2.	Local Income Share of the Revenue Limit:			
a.	Local school district taxes reported on the Taxes Report by the County Auditor and County Superintendent of Schools, E.C. 42238(h) (School District Local Revenue, Line A-1)	(E-2a)	<u>20,196,991</u>	{587}
b.	Miscellaneous Funds: Fifty percent of the amount reported on the Taxes Report by the County Superintendent of Schools, E.C. 42238(h), 41603 and 41604. (School District Local Revenue, Line A-2)	(E-2b)	<u>0</u>	{588}
c.	Community Redevelopment Funds, E.C. 42238(h)(7) (School District Local Revenue, Line A-3)	(E-2c)	<u>303,100</u>	{589}
d.	Payments made to Charter School(s) in lieu of property taxes*. (School District Local Revenue, Line B-5)	(E-2d)	<u>2,262,301</u>	{595}
e.	Total Local Income Share of the Revenue Limit. Line E-2a plus E-2b plus E-2c minus E-2d (School District Revenue Limit, Line E-2)	(E-2e)	<u>18,237,790</u>	{126}
3.	For unified districts only: Total General Purpose Block Grant for charter schools (Charter ADA times applicable rates by grade level).	(E-3)	<u>0</u>	{293}
4.	State Aid Portion of the Revenue Limit (First calculation). (Line E-1 minus E-2e minus E-3. If negative, enter zero.) (School District Revenue Limit, Line E-4)	(E-4)	<u>42,412,129</u>	{111}

5.	Revenue Limit transfer to the County Superintendent of Schools for county-educated Special Day Class (SDC) ADA.		
a.	2010-11 General Purpose Revenue Limit (Same as Line B-3)	(E-5a)	<u>73,201,129</u> {213}
b.	Revenue Limit per ADA (report to two decimals)		
(1)	Total revenue limit ADA from Line A-2 of this form.	(E-5b1)	<u>11,499.45</u> {033}
(2)	Necessary Small School Allowance ADA from Schedule(s) F-Elem, Line D for all small elementary schools, and Schedule(s) F-High, Line D for all small high schools. (Necessary Small Schools Allowance, Line D-3)	(E-5b2)	<u>0.00</u>
(3)	Total Revenue Limit ADA. Sum of Lines E-5b1 and E-5b2.	(E-5b3)	<u>11,499.45</u> {097}
(4)	Revenue Limit per ADA. Divide Line E-5a by Line E-5b3.	(E-5b4)	<u>6,365.62</u> {052}
c.	Exclusion of Reform Add-On		
(1)	Prior-years Reform Add-on per ADA (2009-10 School District Revenue Limit - Calculations, Line B-2)	(E-5c1)	<u>301.42</u> {103}
(2)	2010-11 COLA increase/decrease	(E-5c2)	<u>0.9961</u>
(3)	2010-11 Reform Add-on per ADA (Line E-5c1 times Line E-5c2; round to two decimal places) (School District Revenue Limit - Calculations, Line B-4)	(E-5c3)	<u>300.24</u> {107}
d.	2010-11 Revenue Limit per ADA for County Special Education ADA		
(1)	Line E-5b4 minus Line E-5c3	(E-5d1)	<u>6,065.38</u> {115}
(2)	Deficit Revenue Limit per ADA (Line E-5d1 times Line C-2; round to two decimal places)	(E-5d2)	<u>4,975.86</u> {032}
e.	2010-11 county-educated SDC ADA (Schedule B, Line C-3b) (County Office Funds Transfer, Line A-4)	(E-5e)	<u>0.00</u> {530}
f.	2010-11 Revenue Limit transferred to the County Superintendent of Schools for county-educated SDC ADA (Line E-5d2 times Line E-5e; round to a whole number) (County Office Funds Transfer, Line A-4)	(E-5f)	<u>0</u> {452}
6.	Revenue Limit transfer to the County Superintendent of Schools for county-educated Community School ADA, E.C. 1982:		
a.	2010-11 Deficit Base Revenue Limit per ADA from Line A-1d of this form times Line C-2 (report to 2 decimals) (County Office Funds Transfer, Line D-1)	(E-6a)	<u>5,222.16</u> {520}
b.	County Day Community School ADA from Schedule B, Line C-3a. (County Office Funds Transfer, Line D-2)	(E-6b)	<u>0.00</u> {028}
c.	Revenue limit transferred to the County Superintendent of Schools for county educated Community School ADA (Line E-6a times Line E-6b; round to a whole number) (County Office Funds Transfer, Line D-3)	(E-6c)	<u>0</u> {457}
7.	County NPS and NPS/LCI Transfer		
a.	2010-11 Deficit Revenue Limit per ADA for Special Education ADA (Line E-5d2, EDP 032) (County Office Funds Transfer, Line A-1)	(E-7a)	<u>4,975.86</u> {032}
b.	County NPS and NPS/LCI ADA (Schedule B, Line C-3c) (County Office Funds Transfer, Lines B-3 and C-3)	(E-7b)	<u>0.00</u> +{536}

c. Amount transferred to County Office (Line E-7a times Line E-7b; round to whole number) (County Office Funds Transfer, Lines B-4 and C-4)	(E-7c)	<u>0</u>	[[454] + {503}]
8. State Aid Subtotal (Line E-4 minus Line E-5f minus Line E-6c minus Line E-7c) (School District Revenue Limit, Line E-4) Caution: This calculation includes the addition of a negative amount from Line E-5e, E-6c, and E-7c. Per CDE, a negative amount is no longer zeroed out.	(E-8)	<u>42,412,129</u>	{111}
F. Hourly Programs			
1. Grade K-12 Core Academic	(F-1)	<u>53,013</u>	
2. Grade 2-6 Low Star	(F-2)	<u>28,118</u>	
3. Grade 2-9 Retained/Recommended for Retention	(F-3)	<u>709</u>	
4. Grade 7-12 Remedial	(F-4)	<u>106,889</u>	
G. Apprentice Program Funding	(G)	<u>0</u>	{570}
H. Community Day School Additional School District Funding			
1. For Mandatory Expelled Students	(H-1)	<u>28,717</u>	{578}
2. For Non-Mandatory Expelled Students	(H-2)	<u>0</u>	
I. Basic Aid Districts only: 70% of the revenue limit of transferring school districts of residence multiplied by Court-ordered Voluntary Pupil Transfer ADA, and School District of Choice Interdistrict Attendance ADA reported by Basic Aid Districts.	(I)	<u>0</u>	
J. Basic Aid Districts only: Per E.C. Section 47663, 70% of the base revenue limit of non-basic aid school district for ADA attending a charter school sponsored by a basic aid district. (Basic Aid Supplemental Funding, Line D-1)	(J)	<u>0</u>	{493}
Adult Education Funding	(K)	<u>0</u>	
L. ROC/P Funding	(L)	<u>0</u>	
M. State Aid Portion of the 2010-11 Revenue Limit -- Final calculation (Line E-8 plus Line I plus Line J)	(M)	<u>42,412,129</u>	
N. Revenue Limit Summary			
1. State Aid Portion of Revenue Limit (Sum of Lines E-8, I and J; Resource 0000, Object 8011)	(N-1)	<u>42,412,129</u>	
2a. Total Local Revenues (Resource 0000, Object 8040-8089)	(N-2a)	<u>20,500,091</u>	
2b. Less: Payment in lieu of taxes to charter school (Line E-2d; Resource 0000, Object 8096)	(N-2b)	<u>2,262,301</u>	
2c. Net Local Revenue (Line N-2a minus Line N-2b; Resource 0000, Object 8011-8096)	(N-2c)	<u>18,237,790</u>	
3. Supplemental Hourly Funding (Sum of Line F-1 through Line F-4; Resource 0000, Object 8590)	(N-3)	<u>188,730</u>	
4. Apprentice Program Funding (Sum of Line G; Resource 0000, Object 8311)	(N-4)	<u>0</u>	
5. Community Day School Funding (Non-mandatory) (Line H-2; Resource 0000, Object 8590)	(N-5)	<u>0</u>	
6. Community Day School Additional Funding (Mandatory) (Sum of Line H-1, Resource 2430, Object 8311)	(N-6)	<u>28,717</u>	
7. Adult Education Funding (Sum of Line K; Resource 0000, Object 8590)	(N-7)	<u>0</u>	
8. ROC/P Funding (Sum of Line L; Resource 0000, Object 8590)	(N-8)	<u>0</u>	

* The amount to be reported on Line E-2d is based on the average property taxes per ADA or the charter school's block grant per ADA, whichever is less, summed for each block grant funded charter school. Based on the property taxes reported in Line E-2a above and the total District and Charter School ADA 11,499.45 [from Schedule B, sum of Lines A-13 + B-5 + C-4, plus the sum of the funded ADA from Schedule(s) F, Line(s) D], the average property taxes per ADA is \$1,756.34. If this amount is less than the per-ADA block grant for all of the district's charter schools, the amount to report in Line E-2d is \$0.

NOTE: YOU SHOULD COMMUNICATE WITH YOUR INDEPENDENT AUDITOR REGARDING THE ACCOUNTING TREATMENT OF THE STATES DEFERRALS FROM ONE YEAR TO ANOTHER FOR CONSISTENCY WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB) ACCOUNTING AND REPORTING REGULATIONS.

**2010-11 SCHEDULE B
SCHEDULE FOR THE DETERMINATION OF
2010-11 REGULAR REVENUE LIMIT ADA**

2009-10 Regular ADA	2010-11 DID#
1. 2009-10 Regular ADA (2009-10 Schedule B, CDE's form School District ADA Report, Line A-13, DID# 058)	(A-1) <u>11,579.77</u> {059}
2. Net Shift in ADA to Charter Schools. (Report the 2009-10 P-2 ADA for students attending a district-sponsored charter in 2010-11 who attended a district school in 2009-10 minus the 2009-10 P-2 ADA for students attending a district school in 2010-11 who attended a district-sponsored charter school in 2009-10. If negative, report zero.)	(A-2) <u>156.96</u> {002}
3. 2009-10 P-2 ADA attributable to district resident pupils who attended a district charter school in 2009-10 that was operated as a district non-charter school in any year prior to 2009-10 and again as a district non-charter school in 2010-11.	(A-3) <u>0.00</u> {003}
4. ADA adjustment for audit findings (If loss, show as negative number.)	(A-4) <u>0.00</u> {004}
5. Gain or Loss in ADA in Line A-1 due to a 2010-11 Reorganization or Transfer of Territory [Show in () if negative]	(A-5) <u>0.00</u> {005}
6. Gain or Loss in ADA in Line A-1 due to the Change in Status of a Necessary Small School, Effective 2010-11 [Show in () if negative]	(A-6) <u>0.00</u> {006}
7. 2009-10 Regular ADA to be compared to the 2010-11 Regular ADA (Lines A-1 minus A-2 plus A-3 plus A-4 plus A-5 plus A-6)	(A-7) <u>11,422.81</u> {043}
8. 2010-11 Regular Revenue Limit ADA- 2010-11 Second Principal ADA. Report the sum of the following lines from the CDE Attendance Software Report (use P-2 ADA except where Annual ADA is shown)	
A-1 to A-5 K-12 ADA	
A-6 Continuation School ADA	
A-7 Opportunity Schools and Classes ADA	
A-8 Home and Hospital ADA	
A-9 Special Education - Master Plan ADA	
A-14 Special Education Extended Year ADA (Annual)	(A-8) <u>11,357.00</u> {027}
9. 2010-11 Necessary Small School (NSS) ADA--Elementary (Schedule(s) F-Elementary, Line C-1)	(A-9) <u>0.00</u> {073}
10. 2010-11 Necessary Small School ADA--High School (Schedule(s) F-High School, Line C-1)	(A-10) <u>0.00</u> {074}
11. Total NSS ADA Excluded (Line A-9 plus A-10)	(A-11) <u>0.00</u> {011}
12. 2010-11 Regular ADA to be compared with 2009-10 Regular ADA (Line A-8 minus A-11)	(A-12) <u>11,357.00</u> {058}
13. Line A-7 or A-12, whichever is Greater	(A-13) <u>11,422.81</u> {080}
B. 2010-11 Second Principal Charter School ADA (E.C. 47633)	
1. Charter School ADA funded through the Revenue Limit (only for all charter school district) plus any declining enrollment adjustment for an all-charter district	(B-1) <u>0.00</u> <u>0.00</u> {023}
2. For elementary and high school districts: ADA funded through Block Grant	(B-2) <u>0.00</u>
3. For all unified districts: ADA funded through Block Grant	

a. Resident ADA	(B-3a)	<u>0.00</u>	<u>0.00</u>	{018}
b. Nonresident ADA	(B-3b)	<u>0.00</u>		{019}
4. County Community School ADA funded through Block Grant [E.C. 1981(b)]	(B-4)	<u>0.00</u>		{020}
5. ADA Funded through the Block Grant [E.C. 47633] (Countywide Charter School) [E.C. 47605.6]	(B-5)	<u>0.00</u>		{651}
6. Total 2010-11 Charter School ADA (sum of Lines B-1 through B-5)	(B-6)	<u>0.00</u>		{023}
C. Other ADA				
1. Nonpublic school ADA--include LCI and extended year ADA (Annual)	(C-1)		<u>5.27</u>	
2. Community Day School ADA (Annual)	(C-2)		<u>71.37</u>	{008}
3. County Educated ADA				
a. P-2 County Community School ADA credited to the District	(C-3a)	<u>0.00</u>		{028}
b. P-2 Special Education ADA and Annual Extended Year ADA credited to the district	(C-3b)	<u>0.00</u>		
c. Annual NPS ADA credited to the district (include LCI and extended year NPS ADA)	(C-3c)	<u>0.00</u>		
4. Total Other ADA (Sum of Lines C-1 through C-3c)	(C-4)		<u>76.64</u>	{057}
D. 2010-11 Total Revenue Limit ADA (Sum of Lines A-13, B-1, B-3a, and c-4) Enter here and on 2010-11 Form K-12, Line A-2, DID# 033.	(D)		<u>11,499.45</u>	{033}

A unified district that was basic aid in the prior year must report the ADA for all district residents attending district-sponsored charter schools on Line B-3a and only nonresident ADA on Line B-3b. For such a district, the amount to report in Form K-12, Line E-3 is the total charter school general purpose block grant for the ADA reported on Line B-3a above.

2010-11 WORKSHEET FOR AB 851 ADJUSTMENTS

SCHEDULE FOR DETERMINATION OF REVENUE LIMIT ADJUSTMENT
FOR FISCAL YEAR 2010-11 FOR MEALS FOR NEEDY PUPILS AND BEGINNING TEACHER SALARY

2010-11
DID#

A.		
1. 2010-11 Amount per ADA	(A)	<u>53.16</u>
2. 2010-11 P-2 ADA	(B)	<u>11357</u>
3. 2010-11 total AB 851 funding amount (A-1 * A-2).	(C)	<u>603,785</u>

2010/2011 R#0XXX 8590 RECONCILIATION

				10/11 entitlement	Amount received	balance due	
0000	0000	01-0000-0-0000-0000-8590-00-510	Oral Health	\$6,251	\$2,315	\$3,936	
0000	3170	01-0000-0-0000-3170-8590-00-676	CELDT TESTING	\$8,114		\$8,114	
0000	7603	01-0000-0-0000-7603-8590-00-510	SPED 10 YR REIMB 10 OF 10 PYMTS	\$59,707	\$59,707	\$0	atr #72130
0000	8110	01-0000-0-0000-8110-8590-00-510	DEF MAIN APPORT TO GF	\$449,629		\$449,629	
1221	0000	01-0000-0-1221-1000-8590-00-510	Low Star/Recommended Retention	\$48,976		\$48,976	
		01-0000-0-1221-1000-8590-99-510	09/10 Low Star/Recommended Retention	\$26,278		\$26,278	
1237	0000	01-0000-0-1237-1000-8590-00-510	Core Academic	\$109,080		\$109,080	
		01-0000-0-1237-1000-8590-99-510	09/10 Core Academic	\$65,731		\$65,731	
1238	0000	01-0000-0-1238-1000-8590-00-510	CAHSEE	\$146,633		\$146,633	
1238	0000	01-0000-0-1238-1000-8590-99-510	09/10 CAHSEE	\$73,962		\$73,962	
3550	0000	01-0000-0-3550-1000-8590-00-510	AFC	\$264,478		\$264,478	
3550	0000	01-0000-0-3550-1000-8590-99-510	09/10 AFC	\$80,250		\$80,250	
	0023	01-0023-0-1110-3160-8590-00-010	AP Testing	\$3,582	\$962	\$2,620	atr #72185
	0023	01-0023-0-1110-3160-8590-00-020	AP Testing	\$1,997		\$1,997	
7055	0055	01-0055-0-0000-0000-8590-00-510	CAHSEE	\$67,939	\$25,139	\$42,800	
7080	0080	01-0080-0-0000-0000-8590-00-510	Supplemental School Counselors	\$385,405	\$142,598	\$242,807	
6091	0091	01-0091-0-0000-0000-8590-00-510	CALSAFE	\$115,745	\$42,825	\$72,920	
7140	0140	01-0140-0-0000-0000-8590-00-510	GATE	\$82,783	\$0	\$82,783	
7140	0140	01-0140-0-0000-0000-8590-99-510	09/10 GATE	\$25,816	\$0	\$25,816	
7156	0156	01-0156-0-1110-1000-8590-00-510	IMFRP	\$718,278	\$265,763	\$452,515	
1200	0200	01-0200-0-0000-0000-8590-00-510	CLASS SIZE REDUCTION	\$50,418	\$18,656	\$31,762	
6258	0258	01-0258-0-0000-0000-8590-00-510	PE Teacher Incentive Grant	\$58,720	\$21,727	\$36,993	
7271	0271	01-0271-0-0000-0000-8590-00-510	PAR	\$54,765	\$20,263	\$34,502	
7276	0276	01-0276-0-0000-0000-8590-00-510	Certificated Staff Mentoring Program	\$11,826	\$4,374	\$7,452	
7286	0286	01-0286-0-0000-0000-8590-00-510	International Baccalaureate	\$20,820	\$7,704	\$13,116	
7294	0294	01-0294-0-0000-0000-8590-00-510	Staff Dev Math/Reading	\$52,124	\$19,285	\$32,839	
7296	0296	01-0296-0-0000-0000-8590-00-510	Staff Dev/English Language learners	\$38,089	\$14,092	\$23,997	
7325	0325	01-0325-0-0000-0000-8590-00-510	Admin Training	\$7,721	\$7,721	\$0	atr #71253
7370	0370	01-0370-0-0000-0000-8590-00-510	Specialized Secondary Programs	\$88,239	\$32,650	\$55,589	
7390	0390	01-0390-0-0000-0000-8590-00-510	Pupil Retention Block Grant	\$561,075	\$207,599	\$353,476	
7393	0393	01-0393-0-0000-0000-8590-00-510	Prof Development Block Grant	\$626,768	\$231,903	\$394,865	
7394	0394	01-0394-0-0000-0000-8590-00-510	Targeted Inst Imprv Block Grant	\$462,180	\$171,006	\$291,174	
7394	0394	01-0394-0-0000-0000-8590-99-510	09/10 Targeted Inst Imprv Block Grant	\$61,266	\$0	\$61,266	
7395	0395	01-0395-0-0000-0000-8590-00-510	School & Library Imprv Block Grant	\$933,292	\$345,318	\$587,974	
6405	0405	01-0405-0-0000-0000-8590-00-510	Safe Schools	\$95,712	\$35,414	\$60,298	
6405	0405	01-0405-0-0000-0000-8590-99-510	09/10 Safe Schools	\$88,010	\$0	\$88,010	
6760	0760	01-0760-0-0000-0000-8590-00-510	Arts & Music Block Grant	\$179,864	\$66,550	\$113,314	
Total				\$6,131,523	\$1,743,571	\$4,387,952	
Adopted budget(includs site 670)				\$5,821,471			
Increase to 8590				\$310,052			

09/10 \$421,313.00
 Inspire budget (\$105,575.00)
 \$315,738.00

Modified by SJ on 11/27/10

Filename: Flex \$ 8590 10 11 recon.xls

**CHICO UNIFIED SCHOOL DISTRICT
RESTRICTED ENDING FUND BALANCE**

09/10 Carryovers

Fund	Resource	AMOUNT*
XX	XXXX	
WELLS FARGO TEACHER OF THE YEAR	01 0015	5,101
SITE ASSESSMENTS	01 0019	(\$3,673)
CSH PARKING LOT	01 0022	23,053
AP TESTING	01 0023	10,465
FUNDRAISING/DONATIONS	01 0024	356,370
SELF FUNDED SPORTS	01 0026	2,074
ATTENDANCE INCENTIVE PROGRAM	01 0027	19,366
IB TESTING PVH	01 0028	2,284
CAHSEE 7055	01 0055	199,186
IMFRP 7156	01 0156	0
		614,226
7702-741 DAS	01 0000	279,047
1 time \$ site 529	01 0000	116,655
School unrest carryovers	01 0000	75,270
Athletics	01 0000	(25,978)
Music	01 0000	7,113
		452,107
GRAND TOTAL C/O		1,066,333

Unrestricted c/o

District: 08

Display Account Balance

QSS/OASIS

District: 08 FU RESC P GOAL FUNC OBJT EX SCH
01-0???-?-????-????-????50-???

FY: 11

01-0???-?-????-????-????50-???

#: Summary

Budget:	Working 944,529.00	Revised 0.00	Approved 0.00
Actuals:	Expense/Receipt:	2,000.00	
	Pending:	0.00	
	Encumbered:	0.00	

	Committed Total:	2,000.00	
Balance:	Working 942,529.00	Revised 2,000.00-	Approved 2,000.00-

FUND :
RESOURCE:
PRJ YEAR:
GOAL :
FUNCTION:
OBJECT :
EXPENSE :
SCH/DEPT:

Records read: 24,955; Records selected: 321; Records screened: 0.

District: 08

Display Account Balance

QSS/OASIS

District: 08 FU RESC P GOAL FUNC OBJT EX SCH
01-0000-?-????-????-????-50-529

FY: 11

01-0000-0-0000-2700-6500.50-529

#: 1 of 2

Budget:	Working 110,155.00	Revised 0.00	Approved 0.00
Actuals:	Expense/Receipt:		0.00
	Pending:		0.00
	Encumbered:		0.00

	Committed Total:		0.00
Balance:	Working 110,155.00	Revised 0.00	Approved 0.00

FUND :
 RESOURCE: 01/10/06
 PRJ YEAR:
 GOAL :
 FUNCTION: PRJ 33/4
 OBJECT :
 EXPENSE :
 SCH/DEPT: 08/28/06

AERIES c/o

**CHICO UNIFIED SCHOOL DISTRICT
RESTRICTED ENDING FUND BALANCE**

09/10 Carryovers

	Fund	Resource	AMOUNT*
	XX	XXXX	
WELLS FARGO TEACHER OF THE YEAR	01	0015	5,101
SITE ASSESSMENTS	01	0019	(\$3,673)
CSH PARKING LOT	01	0022	23,053
AP TESTING	01	0023	10,465
FUNDRAISING/DONATIONS	01	0024	356,370
SELF FUNDED SPORTS	01	0026	2,074
ATTENDANCE INCENTIVE PROGRAM	01	0027	19,366
IB TESTING PVH	01	0028	2,284
CAHSEE 7055	01	0055	199,186
IMFRP 7156	01	0156	0
			614,226
7702-741 DAS	01	0000	279,047
1 time \$ site 529	01	0000	116,655
School unrest carryovers	01	0000	75,270
Athletics	01	0000	(25,978)
Music	01	0000	7,113
Indirect cost on restricted \$	01	0000	(121,804)
			330,303
GRAND TOTAL C/O			944,529

Budget Transfer Transactions

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 110160 To 110160
Date entered from: 00/00/0000 To 99/99/9999
Approved Transactions Only

Number	Date	Date		Description	FU RESC P GOAL FUNC OBJT EX SCH	Debit	Credit
		Entered					
110160	10/31/2010	11/14/2010		SJ ARRA SB847 & SFSF PHASE II	Entered by: SJON Approved: 11/14/2010 SJON		
	1.				01-3200-0-0000-0000-8290.00-510	553,840.00 *	
	2.				01-3200-0-1110-1011-1100.77-510		276,920.00
	3.				01-3200-0-1110-1012-1100.77-510		276,920.00
	4.				01-0000-0-1110-1011-1100.77-510	276,920.00	
	5.				01-0000-0-1110-1012-1100.77-510	276,920.00	
	6.				01-0000-0-0000-0000-9790.00-000		553,840.00
	7.				01-3205-0-1110-1000-8290.00-510	2,117,109.00 *	
	8.				01-3205-0-1110-1011-1100.77-510		1,058,554.00
	9.				01-3205-0-1110-1012-1100.77-510		1,058,555.00
	10.				01-0000-0-1110-1012-1100.77-510	1,058,554.00	
	11.				01-0000-0-1110-1012-1100.77-510	1,058,555.00	
	12.				01-0000-0-0000-0000-9790.00-000		2,117,109.00
					TOTAL:	5,341,898.00*	5,341,898.00*
					DISTRICT TOTAL	5,341,898.00**	5,341,898.00**
					GRAND TOTAL	5,341,898.00***	5,341,898.00**

Date last used from: 00/00/0000 To 99/99/9999
 Transaction Number from: 110306 To 110306
 Date entered from: 00/00/0000 To 99/99/9999

APPROVED TRANSACTIONS ONLY

Number	Date	Entered	Description		Debit	Credit
LN. Di	Detail	descr	FU RESC P GOAL FUNC OBJT EX SCH			
110306	10/31/2010	11/14/2010	SJ ARRA SB847 & SFSF PHASE II	Entered by: SJON Approved: 11/14/2010 SJON		
1. 08			01-3205-0-1110-1000-8290.00-670			2,117,109.00
2. 08			01-3205-0-1110-1000-8290.00-510		2,117,109.00	
3. 08			01-3200-0-1110-1011-1100.77-510		276,920.00	
4. 08			01-3200-0-1110-1012-1100.77-510		276,920.00	
5. 08			01-0000-0-1110-1011-1100.77-510			276,920.00
6. 08			01-0000-0-1110-1012-1100.77-510			276,920.00
7. 08			01-3205-0-1110-1011-1100.77-510		1,058,554.00	
8. 08			01-3205-0-1110-1012-1100.77-510		1,058,555.00	
9. 08			01-0000-0-1110-1011-1100.77-510			1,058,554.00
10. 08			01-0000-0-1110-1012-1100.77-510			1,058,555.00
			TOTAL AMOUNT		4,788,058.00*	4,788,058.00*
			DISTRICT TOTAL		4,788,058.00**	4,788,058.00**
			GRAND TOTAL		4,788,058.00***	4,788,058.00***

**9790 Fund Balance Adjustments made 1st Interim
7/1/10 - 10/31/10**

BT#	date entered	DESCRIPTION	AMOUNT	
110003	7/17/10	MOVE BD RSRV TO 9102	(\$615,000.00)	SJ
110004	7/19/10	INDIRECT COST R#3180	\$6,577.00	PV
110005	7/26/10	INDIRECT COST R#4610 INSPIRE	(\$5,311.00)	DM
110007	8/15/10	TRANS VIA 9/10 FUNDING	(\$2,330.00)	SJ
110010	8/24/10	INDIRECT COST R#3550	(\$66.00)	PV
110011	9/1/10	INDIRECT COST R#4047	\$1,632.00	PV
110012	8/31/10	INDIRECT COST R#7220	(\$2,632.00)	DM
110013	8/31/10	INDIRECT COST R#7221	\$2,098.00	DM
110030	9/15/10	INDIRECT COST R#7400	\$4,563.00	DM
110041	9/16/10	INDIRECT COST R#9088	\$25.00	DM
110044	9/16/10	INDIRECT COST R#6286	\$1,486.00	DM
110045	9/16/10	INDIRECT COST R#6275	\$87.00	DM
110080	9/20/10	INDIRECT COST R#3010	\$17,638.00	DM
110081	9/20/10	INDIRECT COST R#3011	\$16,926.00	DM
110084	9/20/10	INDIRECT COST R#4035	\$13,664.00	DM
110085	9/20/10	INDIRECT COST R#4045	\$545.00	DM
110086	9/20/10	INDIRECT COST R#4050	\$7,736.00	DM
110087	9/20/10	INDIRECT COST R#4124-1033	\$1,318.00	DM
110088	9/20/10	INDIRECT COST R#4124-1034	\$3,872.00	DM
110089	9/20/10	INDIRECT COST R#4124-1037	\$1,570.00	DM
110090	9/20/10	INDIRECT COST R#4124-1039	\$2,469.00	DM
110091	9/20/10	INDIRECT COST R#4201	\$922.00	DM
110092	9/20/10	INDIRECT COST R#4203	\$86.00	DM
110093	9/20/10	INDIRECT COST R#6670	\$2,370.00	DM
110094	9/20/10	INDIRECT COST R#7221	\$1,049.00	DM
110096	9/20/10	INDIRECT COST R#4124-1037	\$823.00	DM
110097	9/20/10	INDIRECT COST R#4124-1031	\$952.00	DM
110098	9/20/10	INDIRECT COST R#4110	\$517.00	DM
110099	9/20/10	INDIRECT COST R#3710	\$879.00	DM
110101	9/20/10	INDIRECT COST R#3010	\$17,549.00	DM
110102	9/20/10	INDIRECT COST R#3011	\$17,668.00	DM
110103	9/20/10	INDIRECT COST R#6240	\$5,499.00	DM
110104	9/20/10	INDIRECT COST R#7221	\$359.00	DM
110105	9/20/10	INDIRECT COST R#6670	\$385.00	DM
110107	9/22/10	INDIRECT COST R#7220	\$847.00	DM
110108	9/24/10	OUT OF HOME CARE	\$116,800.00	SJ
110111	9/27/10	INDIRECT COST R#6252	\$1,698.00	DM
110112	9/27/10	DIST. SUPPORT R#0021	(\$57,249.00)	DM
110115	9/30/10	INDIRECT COST R#6690	\$4,243.00	DM
110116	9/30/10	INDIRECT COST R#5820	\$11,966.00	DM
110118	9/30/10	INDIRECT COST R#7828	(\$1,162.00)	DM
110126	10/4/10	INDIRECT COST R#5821	(\$6,737.00)	DM
110134	10/19/10	INDIRECT COST R#6286	(\$1,669.00)	PV
110136	10/25/10	INDIRECT COST R#5821 COR	\$13,474.00	PV
Total fund balance adj 10/25/10			(\$411,864.00)	

**9790 Fund Balance Adjustments made 1st Interim
7/1/10 - 10/31/10**

BT#	date entered	DESCRIPTION	AMOUNT	
110137	10/25/10	CORR ATT. INC BDG	\$4,000.00	DM
110139	10/27/10	REV CUTA RED PLAN \$	\$300,657.00	SJ
110140	10/29/10	ADD FAC USE MGR	(\$49,628.00)	MW
110141	10/29/10	INDIRECT COST R#7400	\$500.00	PV
110142	10/29/10	INDIRECT COST R#4050	(\$304.00)	PV
110147	11/4/10	ADJ REV TRENT 1ST INTERIM	\$11,460.00	MW
110150	11/5/10	INDIRECT COST R#7827	(\$4,480.00)	PV
110150	11/5/10	INDIRECT COST R#7831	\$5,067.00	PV
110157	11/11/10	ISAS 1ST INTERIM	\$77,594.00	SJ
110158	11/14/10	ISAS TO PENSEC&CRAWFORD	\$16,919.00	SJ
110159	11/14/10	11/14 SSC CAT BG INCR	\$2,478.00	SJ
110160	11/14/10	ARRA SB847 & SFSF P/II	\$2,670,949.00	SJ
110162	11/15/10	BCOE SPED BBACK ADJ	(\$92,040.00)	SJ
110163	11/16/10	CUTA 1ST INTERIM	\$116,321.00	DM
110166	11/16/10	CUTA 1ST INTERIM	\$15,476.00	DM
110167	11/16/10	CUTA 1ST INTERIM	(\$199,564.00)	DM
110169	11/16/10	BCOE SPED BBACK ADJ	\$56,347.00	SJ
110170	11/16/10	CUMA CERT 1ST INTERIM	\$48,797.00	DM
110171	11/16/10	CUMA CLASS 1ST INTERIM	(\$48,370.00)	DM
110174	11/16/10	CUMA STRS-UP 1ST INTERIM	(\$39,034.00)	DM
110176	11/16/10	CSEA 1ST INTERIM	\$16,400.00	DM
110181	11/17/10	CSEA 1ST INTERIM	\$60,553.00	DM
110183	11/18/10	2ND MONTH ENROLL ADJ	(\$403.00)	DM
110185	11/18/10	PERS RLR MATCH BUDGET	\$2,850.00	SJ
110186	11/19/10	6405 09/10 SAFE SCHOOLS	\$88,010.00	DM
110187	11/19/10	7394 09/10 TIG	\$61,266.00	DM
110188	11/19/10	7140 09/10 GATE	\$25,816.00	DM
110189	11/19/10	1221 09/10 HOURLY PGMS	\$26,278.00	DM
110190	11/19/10	1237/1238 09/10 HOURLY PGMS	\$139,693.00	DM
110191	11/19/10	8590 RECON 10/11	(\$50,542.00)	DM
110192	11/19/10	AFC 8590-510 10/11	\$133,220.00	DM
110196	11/26/10	NVCF PV CORR	(\$1,428.00)	SJ
110199	11/27/10	SPED ENCROACH	\$95,857.00	SJ
110200	11/27/10	BT #110191 CORR PARTIAL	(\$8,114.00)	SJ
110201	11/27/10	SPED XFR UNITS ADJ	(\$59,703.00)	SJ
110202	11/27/10	INTEREST ADJ	(\$40,000.00)	SJ
110203	11/27/10	PERS RLR MATCH BUDGET	(\$108.00)	SJ
110204	11/27/10	RL ADJ PER 1ST INTERIM	\$3,306,091.00	SJ
110205	11/27/10	RL ADJ 1ST INTERIM	(\$312,833.00)	SJ
110208	11/27/10	LOTTERY 1ST INTERIM	\$62,564.00	SJ
110211	11/27/10	TRANSP ADJ	(\$54,444.00)	SJ
110212	11/27/10	OUT OF HOME CARE	(\$233,600.00)	SJ
110215	11/28/10	SPED ALIGN INC 2 EXP	\$719,122.00	SJ
110220	11/29/10	LOTTERY 1ST INTERIM	\$37,436.00	SJ
110221	11/29/10	H&W ADJ	(\$16,148.00)	SJ
110223	11/29/10	NPS ADJ BUDGET	\$68,158.00	SJ
110229	11/29/10	AB602 & XFR UNITS ADJ	\$100,838.00	SJ
110230	11/30/10	COR BT #110147	(\$22,920.00)	SJ
110231	11/30/10	NCSIG INCR 4 CSHS NEW C/L	(\$6,061.00)	SJ
110234	11/30/10	FOREST RESERVE	\$194.00	SJ
SUB TOTAL 10/25-11/30			\$7,031,187.00	
Total			\$6,619,323.00	(c/c)

9790 REPORT

(\$6,619,323.00)

**BUTTE COUNTY
OFFICE OF EDUCATION
ACCOUNTING TRANSACTION JOURNAL**

Transfer # **S-386**
Posting Date: **11/23/10**

ACCOUNT TITLE	FUND # or BUDGET UNIT	ACCOUNT NUMBER	PROJECT		AMOUNT	
			TASK NUMBER	T/C	DEBIT	CREDIT
<u>Schools Fund 3001</u>						
CSSF	3001	1013850		GL		1,691,077.00
Bangor	3001	1013020		GL	7,056.00	
Biggs Unified	3001	1013520		GL	32,714.00	
Chico Country Day	3001	1013859		GL	44,325.00	
Durham Unified	3001	1013510		GL	61,159.00	
Feather Falls	3001	1013080		GL	1,473.00	
Golden Feather	3001	1013100		GL	6,988.00	
Gridley Unified	3001	1013120		GL	116,770.00	
Manzanita	3001	1013170		GL	14,701.00	
Oroville Elementary	3001	1013210		GL	207,851.00	
Oroville High	3001	1013780		GL	92,981.00	
Palermo Union	3001	1013270		GL	73,617.00	
Paradise Unified	3001	1013550		GL	251,113.00	
Pioneer	3001	1013300		GL	5,022.00	
Thermalito	3001	1013340		GL	77,926.00	
Funds Held/Other Gov't Agencies	3001	285			697,381.00	
<u>Chico Unified F-3400</u>						
Treasury Cash	3400	101001			697,381.00	
Funds Held/Other Gov't Agencies	3400	285				697,381.00

CSSF Coding:
38500-9110 Credit
40302-7211 Debit

Description: ATR-71879
ARRA Idea Res. 3313 5th-6th Catch-up Pmts. 3319
Note: Pmt. Amt. Adjusted for Revised Grant Amounts

A		
B		
GL	2,388,458.00	2,388,458.00

Prepared by: Susan Berger

APPROVED BY:



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	11,338.00	11,499.45	1.4%	Met
1st Subsequent Year (2011-12)	11,121.00	11,206.00	0.8%	Met
2nd Subsequent Year (2012-13)	10,780.00	10,959.00	1.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	12,038	11,920	-1.0%	Met
1st Subsequent Year (2011-12)	11,688	11,608	-0.7%	Met
2nd Subsequent Year (2012-13)	11,365	11,449	0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	12,251	12,918	94.8%
Second Prior Year (2008-09)	12,128	12,824	94.6%
First Prior Year (2009-10)	11,656	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)	11,353	11,920	95.2%	Met
1st Subsequent Year (2011-12)	11,055	11,608	95.2%	Met
2nd Subsequent Year (2012-13)	10,903	11,449	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2010-11)	58,318,389.00	62,235,239.00	6.7%	Not Met
1st Subsequent Year (2011-12)	58,402,779.00	60,681,101.00	3.9%	Not Met
2nd Subsequent Year (2012-13)	57,968,690.00	60,478,591.00	4.3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Adopted budget had \$2.8 million anticipated reduction build in which was added back in to Projected year totals. MYP projection also accounts for loss of ADA due to new anticipated charter schools.

CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	64,507,868.74	69,420,382.03	92.9%
Second Prior Year (2008-09)	63,747,868.15	68,159,261.53	93.5%
First Prior Year (2009-10)	59,237,362.00	64,639,704.00	91.6%
	Historical Average Ratio:		92.7%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.7% to 95.7%	89.7% to 95.7%	89.7% to 95.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	55,494,769.00	61,633,459.00	90.0%	Met
1st Subsequent Year (2011-12)	57,013,978.00	65,670,379.00	86.8%	Not Met
2nd Subsequent Year (2012-13)	58,651,738.00	67,358,139.00	87.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected salaries include one time concessions from negotiated agreements

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	8,913,667.00	16,039,954.00	79.9%	Yes
1st Subsequent Year (2011-12)	8,920,928.00	8,913,861.00	-0.1%	No
2nd Subsequent Year (2012-13)	8,920,928.00	8,913,861.00	-0.1%	No

Explanation:
(required if Yes)

Deferred Revenue was not build in the adopted budget

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	18,829,274.00	17,710,202.00	-5.9%	Yes
1st Subsequent Year (2011-12)	16,829,274.00	17,289,283.00	2.7%	No
2nd Subsequent Year (2012-13)	14,901,474.00	15,361,483.00	3.1%	No

Explanation:
(required if Yes)

State revenue are adjusted to actual

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	4,537,063.00	4,678,195.00	3.1%	No
1st Subsequent Year (2011-12)	4,422,021.00	4,539,522.00	2.7%	No
2nd Subsequent Year (2012-13)	4,372,021.00	4,489,522.00	2.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	3,615,719.00	10,153,139.00	188.8%	Yes
1st Subsequent Year (2011-12)	2,839,323.00	3,744,497.00	31.9%	Yes
2nd Subsequent Year (2012-13)	2,839,323.00	3,744,497.00	31.9%	Yes

Explanation:
(required if Yes)

Carryovers are build into Interim report.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	6,642,829.00	6,522,101.50	-1.8%	No
1st Subsequent Year (2011-12)	6,602,829.00	6,729,074.00	1.9%	No
2nd Subsequent Year (2012-13)	6,652,829.00	6,779,074.00	1.9%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	32,280,004.00	38,428,351.00	19.0%	Not Met
1st Subsequent Year (2011-12)	30,172,223.00	30,742,666.00	1.9%	Met
2nd Subsequent Year (2012-13)	28,194,423.00	28,764,866.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	10,158,548.00	16,675,240.50	64.1%	Not Met
1st Subsequent Year (2011-12)	9,442,152.00	10,473,571.00	10.9%	Not Met
2nd Subsequent Year (2012-13)	9,492,152.00	10,523,571.00	10.9%	Not Met

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

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

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

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

Deferred Revenue was not build in the adopted budget

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

State revenue are adjusted to actual

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

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

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

Carryovers are build into Interim report.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,171,000.00	2,171,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	14.4%	10.0%	0.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	4.8%	3.3%	0.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	2,228,478.00	61,830,315.00	N/A	Met
1st Subsequent Year (2011-12)	(5,365,807.61)	65,867,235.00	8.1%	Not Met
2nd Subsequent Year (2012-13)	(10,217,992.95)	67,554,995.00	15.1%	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 will be working over the next couple of years to address the growing deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2010-11)	18,787,751.54	Met
1st Subsequent Year (2011-12)	11,212,611.25	Met
2nd Subsequent Year (2012-13)	404,147.30	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2010-11)	7,447,785.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,353	11,055	10,903
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	104,818,330.00	101,485,355.00	102,538,368.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	104,818,330.00	101,485,355.00	102,538,368.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,144,549.90	3,044,560.65	3,076,151.04
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,144,549.90	3,044,560.65	3,076,151.04

1 Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	3,144,550.00	3,044,560.67	3,076,151.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	11,916,413.58	7,139,515.73	(3,110,067.55)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(39.34)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	15,060,924.24	10,184,076.40	(33,916.55)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	14.37%	10.04%	-0.03%
District's Reserve Standard (Section 10B, Line 7):	3,144,549.90	3,044,560.65	3,076,151.04
Status:	Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

2012-13 is problematic with CSR flexibility ending. Monitoring district revenues and expenditures as well as the State budget, working to reduce the deficit, will address the future year issues.

S SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(11,345,730.00)	(10,877,950.00)	-4.1%	(467,780.00)	Met
1st Subsequent Year (2011-12)	(14,546,746.00)	(12,852,872.00)	-11.6%	(1,693,874.00)	Not Met
2nd Subsequent Year (2012-13)	(14,832,462.00)	(13,836,987.00)	-6.7%	(995,475.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	2,199,560.00	2,188,100.00	-0.5%	(11,460.00)	Met
1st Subsequent Year (2011-12)	2,199,560.00	2,188,100.00	-0.5%	(11,460.00)	Met
2nd Subsequent Year (2012-13)	2,199,560.00	2,188,100.00	-0.5%	(11,460.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	196,856.00	196,856.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	196,856.00	196,856.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	196,856.00	196,856.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education contributions will increase with the loss of ARRA funds.

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

Explanation:
(required if NOT met)

- * MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

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

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

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

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	63,172	47,666	47,666	47,666
Certificates of Participation	293,335	297,033	294,995	294,995
General Obligation Bonds	4,116,016	4,112,745	4,111,525	4,111,525
Supp Early Retirement Program	414,918	709,096	384,096	325,000
State School Building Loans	140,152	140,152	140,152	140,152
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)

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

S6C. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase is related to Classified Golden Handshake for 2010-11 only, per negotiated Agreement CSEA GH is suspended until 2013-14.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	21,043,544.00	21,053,366.00
b. OPEB unfunded actuarial accrued liability (UAAL)	21,043,544.00	21,053,366.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2006	Jul 01, 2009

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)		
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		2,895,360.00
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		

4. Comments:

Per new actuarial.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		

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

Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, skip to section S8B.
If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	586.0	596.0	586.0	586.0

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

Yes

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

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

No

Negotiations Settled Since Budget Adoption

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

Oct 20, 2010

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

Yes
Oct 20, 2010

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

Yes

4. Period covered by the agreement:

Begin Date: Jul 01, 2009 End Date: Jun 30, 2012

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

Total cost of salary settlement	(781,226)	(781,226)	(301,000)
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	

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

concessions

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
5,680,855	6,154,300	8,734,558
100.0%	100.0%	100.0%
	9.0%	4.5%

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

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
included	801,160	805,000
2.8%	2.8%	2.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	480.3	480.3	480.3	480.3

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Dec 15, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 15, 2010

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2010

4. Period covered by the agreement:

Begin Date: Jul 01, 2010

End Date: Jun 30, 2012

Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

(111,000)	(436,000)	(325,000)
-----------	-----------	-----------

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

0.0%	0.0%	0.0%
------	------	------

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

n/a. Settlement includes concessions.

Negotiations Not Settled

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

194,642

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No
2,033,721	2,033,721	2,033,721
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
included	243,000	243,000
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	66.7	66.7	66.7	66.7

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	88,530	88,530	88,530
Change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	668,134	668,134	668,134
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	included	80,000	80,000
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

ACCOUNT CLASSIFICATIONS SELECTED

FIELD RANGES SELECTED

FU RESC P GOAL FUNC OBJT EX SCH

FI RANGE

- 1. ??-????-?-????-????-898?.??-???
- 2. ??-????-?-????-????-899?.??-???
- 3. - - - - -
- 4. - - - - -
- 5. - - - - -
- 6. - - - - -
- 7. - - - - -
- 8. - - - - -
- 9. - - - - -
- 10. - - - - -

Sort/Rollup Digit: FUND\0

Page break on field:

By details: OBJECT , ALL FIELDS (Format 3 OBJECT All flds)

Show pennies: No Suppress lines with zeros in all columns: Yes

Lines per page: 63 Blank lines between each detail: 0

80 Column mode: No Replace Fiscal year with:

Year for Acct format: 11 Sort detail lines by: Alpha

Include accounts? (Open/Closed/Both): Both

* Column 1 *	* Column 2 *	* Column 3 *	* Column 4 *	* Column 5 *	* Column 6 *	* Column 7 *
Column Title1: ** Blank **	** Blank **	** Blank **	** Blank **	** Blank **	** Blank **	** Blank **
Column Title2: Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
Fiscal Year: 2011	2008	2009	2009	2010	2010	2011
Data Source: Working	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00
Amount Types: Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
Print Detail: No	No	No	No	No	No	No
If Zero Print: Blanks	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks
Calc column: None	None	None	None	None	None	None
Rest/Unr/Both: Both	Both	Both	Both	Both	Both	Both
Suppress Line: No	Yes	Yes	Yes	Yes	Yes	Yes

FUND :01 GENERAL FUND (3400)

2010-2011
 Budget

8980.00	CONTRIB. FROM UNREST. RE	
01-0000-0-0000-0000-8980.00-510		698,677-
01-0000-0-0000-3130-8980.00-741		50,772-
01-0000-0-0000-3600-8980.00-510		444,898-
01-0000-0-0000-8110-8980.00-510		2,171,000-
01-0000-0-1110-1000-8980.00-510		320,000
01-0021-0-1110-1000-8980.00-510		57,249
01-0024-0-0000-0000-8980.00-020		1,428
01-6020-0-0000-0000-8980.00-741		50,772
01-7230-0-0000-3600-8980.00-510		444,898
01-8150-0-0000-8110-8980.00-510		2,171,000
01-9100-0-1110-1000-8980.00-570		320,000
TOTAL: 8980.00		
8980.99	UNREST. CONTRIB:1 TIME B	
01-0000-0-1110-1000-8980.99-570		615,000-
01-9102-0-1110-1000-8980.99-570		615,000
TOTAL: 8980.99		
8981.00	UNREST CONTR:SPED UNSPEC	
01-0000-0-0000-0000-8981.00-510		4,040,924-
01-6501-0-5001-0000-8981.00-510		3,806,092
01-6502-0-5001-0000-8981.00-510		141,047
5503-0-5001-0000-8981.00-510		49,345
5504-0-5001-0000-8981.00-510		3,940
01-6505-0-5001-0000-8981.00-510		40,500
TOTAL: 8981.00		
8983.00	UNREST CONTR:SPED TRANSP	
01-0000-0-5001-3602-8983.00-510		963,317-
01-7240-0-5001-3602-8983.00-510		927,334
01-7241-0-5001-3602-8983.00-510		35,983
TOTAL: 8983.00		
8984.00	UNRESTR CONTR:SPED NON S	
01-0000-0-0000-0000-8984.00-510		2,434,483-
01-0000-0-5001-0000-8984.00-510		162,444
01-6500-0-5001-0000-8984.00-510		144,278-
01-6500-0-5770-1110-8984.00-510		154,158
01-6500-0-5770-1121-8984.00-510		1,676,057
01-6500-0-5770-1180-8984.00-510		114,405
01-6501-0-5730-1110-8984.00-510		244,152
01-6501-0-5730-1190-8984.00-510		2,776
01-6501-0-5750-1110-8984.00-510		105,742
01-6501-0-5750-1190-8984.00-510		101,309
01-6501-0-5750-3142-8984.00-510		5,006
01-6501-0-5770-1110-8984.00-510		12,712
TOTAL: 8984.00		

TOTAL: 8xxx

1000-7999

**TOTAL:1000-5999

**TOTAL:1000-6999

**TOTAL:1000-7999

**TOTAL:8000-8999

2010-11 SCHEDULE Z

SCHEDULE FOR DETERMINING THE 2010-11 COMMUNITY DAY SCHOOL
ADDITIONAL FUNDING

Reference: Education Code Section 48664

		2010-11	
		DID#	
A.	ADA for Mandatory Expelled Pupils [E.C. 48915(d)]		
1.	ADA qualifying for 5th-hour additional funding (CDE Attendance Report, Line D-6)	5.46	{309}
2.	ADA qualifying for 6th-hour additional funding (CDE Attendance Report, Line D-7)	5.01	{310}
3.	Sum of Lines A-1 and A-2	10.47	{311}
4.	Multiply Line A-3 by \$2,742.75 (round to a whole number)	28,717	{313}
B.	Total Funding for Community Day Schools		
1.	Net Waiver authorized by Superintendent of Public Instruction waiver for districts under 2,501 ADA [per E.C. 48664(d)]	1	{325}
a.	Community Day School ADA (CDE Attendance Report, Line A-12 - for mandatory only)	10.47	{330}
b.	Base Revenue Limit per ADA (Form K-12, Line A-1d)	6,365.62	{331}
c.	Revenue Limit for Community Day School ADA (Line B-1a times C-1b)	66,648	{332}
d.	Community Day School Waiver Funding (Line B-1 minus B-1c)	0	{337}
2.	Total Community Day School Entitlement (Line A-4 plus Line B-1d)	28,717	{353}

2010-11 SCHEDULE H

SCHEDULE FOR THE DETERMINATION OF THE REVENUE LIMIT REDUCTION FOR PERS

Reference: Education Code Sections 14550, 42238.12 and 42238.23

		2010-11 DID#	
A.	Reported Total 2010-11 Salaries for Employees Covered by PERS (exclude salaries for employees of block grant charter schools and sworn peace officers)	(A) <u>18,653,250</u>	{183}
B.	Exclusions to 2010-11 Salaries Reported in Line A		
1.	Salaries for positions or portions of positions supported totally by Federal funds subject to supplanting restrictions, excluding child nutrition	(B-1) <u>1,000,000</u>	{184}
2.	Salaries for positions supported by funds received to fund the costs of any court ordered desegregation program, if the order exists and is still in force (i.e. E.C. 54203(a))	(B-2) <u>0</u>	{185}
3.	Salaries for positions supported, to the extent of employer contributions not exceeding \$25,000 by any single educational agency, from a revenue source determined on the basis of equity to be properly excludable from the provisions of this subdivision by the Superintendent of Public Instruction with the approval of the Director of Finance. Note: This amount cannot exceed \$233,492, equal to \$25,000 divided by 2010-11 PERS rate of 0.10707.	(B-3) <u>233,492</u>	{186}
4.	Total Exclusions (Sum of Lines B-1, B-2, and B-3)	(B-4) <u>1,233,492</u>	{187}
C.	Adjusted 2010-11 Salaries Subject to PERS (Line A minus Line B-4)	(C) <u>17,419,758</u>	{188}
D.	PERS Reduction Based on 2010-11 Salaries		
1.	Change in PERS Rate		
	1981-82 PERS Rate	0.1302	
	2010-11 PERS Rate	0.1071	
	Change in PERS Rate	0.02313	
		(D-1) <u>0.02313</u>	{191}
2.	Computed PERS Reduction (Line C times Line D-1; round to whole number).	(D-2) <u>402,919</u>	{192}
E.	PERS Reduction Buyout Factor (Report estimated fraction of PERS reduction that is "bought out" in 2010-11)	(E) <u>0.1979</u>	{193}
F.	Restoration Amount--Amount of the PERS Reduction "bought out" (Line D-2 times Line E)	(F) <u>79,738</u>	
G.	2010-11 PERS Reduction (Line D-2 minus Line F) Report here and on Form K-12, Line D-4.	(G) <u>323,181</u>	{195}

GLOBAL VARIABLES: COLA & OTHERS

1. a. The 2010-11 statutory COLA is estimated to be: -0.39%
- b. The 2010-11 rate per hour for the apprentice adjustments: 5.02

2. The Deficit Proration Factor is estimated to be: 0.82037

3. The current estimate of the 2009-10 statewide average base revenue limits are:

Elementary Districts	\$6,133
High School Districts	\$7,369
Unified Districts	\$6,417

4. For Schedule H (PERS Reduction Schedule)
 - a. The 2010-11 employer rate is: 0.10707
 - b. The estimated PERS Reduction Buyout Factor, now equal to the fraction of the PERS Reduction that is bought out, is: 0.19790000

5. For Schedule Z (Community Day School Adjustment)
 - a. The 2010-11 funding rates are:
 - (1) Cap Funding rate (equal to combined rate for 5th hour plus 6th hour ADA): \$5,485.50
 - (2) Hourly rate for 7th/8th hours per day: \$5.02