# **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 Superintedent, Business
Services

### **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 15<sup>th</sup>. The district must submit board approved unaudited financial reports for the previous fiscal year to the County Office of Education.
- ✓ First Interim Report December 15<sup>th</sup>. Actuals through October 31<sup>st</sup> 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 15<sup>th</sup>. Actuals through January 31<sup>st</sup> 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 31<sup>st</sup>. Actuals through May 31<sup>st</sup>. A Third Interim is required if the district has received either a Qualified or Negative certification for any previous reporting period.

### **AB1200 Certifications**

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

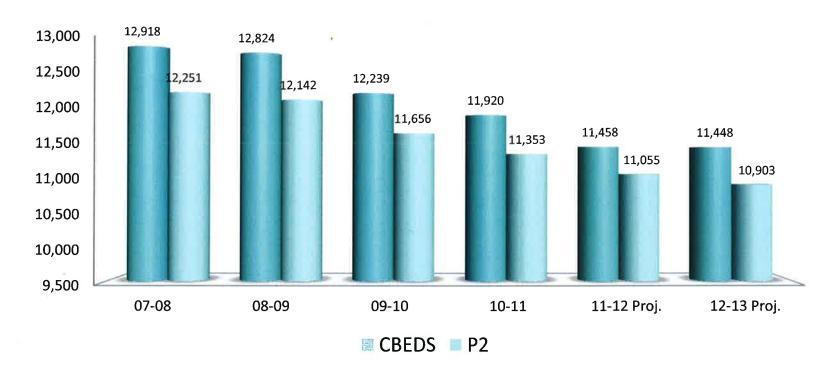
- ➤ **Positive** The district has and can meet it's financial obligations, based upon current projections, in the current and two subsequent years.
- Qualified The district may not meet it's financial obligations, based upon current projections, in the current and/or two subsequent years.
- ➤ **Negative**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

### 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.

# **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 A	DA	\$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 Al	DA	\$5,197.21	\$5,222.16	
Additional targeted RL red	luctions	(\$247.32)	\$0.00	
Adjusted Base Revenue Li	mit 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 lim	it Reductions	(\$2,804,114)	\$0	\$2,804,114
Other RL Adjustments		\$0	\$7,874	\$7,874
TOTAL REVENUE LIMIT SO	URCES	\$60,837,143	\$60,614,170	\$3,903,030

## **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	4
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	

\$15,852,381

First Interim Unrestricted Ending Fund Balance

### 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	\$2,228,478
Beginning Fund Balance	\$13,759,470
Audit Adjustment	(\$135,567)
Ending Fund Balance	\$15,852,381

### **Components of Fund Balance:**

\$3,144,550	Reserve for Economic Uncertainties
\$926,984	Other Unrestricted Reserves
\$0	Other Restricted Reserves

**Undesignated Fund Balance** 

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

Revenue   Imit   Revenue   Imit   Sc   \$298,347   \$62,511   \$92,955   \$62,613,954   \$62,511   \$92,955   \$62,613,955   \$62,610,939,555	Description	Unrestricted	Restricted	<b>Total General Fund</b>
Federal Revenues	Revenue			
Federal Revenues	Revenue Limit	\$62,213,545	\$298,347	\$62,511,892
State Revenues	Federal Revenues		\$15,984,067	\$16,039,954
	State Revenues		\$8,149,941	\$17,710,202
Expanditures	Local Revenues	\$918,950	\$3,759,245	\$4,678,195
Certificated Salaries         \$32,048,550         \$14,433,293         \$46,481,843           Classified Salaries         \$7,300,675         \$8,428,132         \$15,728,807           Employee Benefits         \$15,144,547         \$8,008,642         \$10,153,139           Books and Supplies         \$4,714,833         \$1,807,519         \$6,522,102           Capital Outlay         \$113,237         \$6,047         \$119,284           Other Outgo         \$779,997         \$713,569         \$1,493,566           Oriect Support/Indirect Costs         \$1,101,8624         \$903,498         \$110,126           Total Expenditures         \$61,633,459         \$42,988,015         \$104,621,474           Escess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses         \$11,115,184         \$14,796,415         \$3,681,231           Interfund Transfers         \$11,115,184         \$14,796,415         \$3,681,231           Interfund Transfers         \$11,115,184         \$14,796,415         \$3,681,231           Interfund Transfers         \$2,188,100         \$0         \$2,188,100           Transfers Out         \$10,877,950         \$0         \$50,861,000           Total Transfers         \$3,886,706         \$10,877,950         \$1,987,950           Reginning Balance <td>Total Revenue</td> <td>\$72,748,643</td> <td>\$28,191,600</td> <td>\$100,940,243</td>	Total Revenue	\$72,748,643	\$28,191,600	\$100,940,243
Classified Salaries	Expenditures			
Employee Benefits         \$16,145,544         \$8,087,316         \$24,232,860           Books and Supplies         \$1,544,497         \$8,606,642         \$10,153,139           Services         \$1,744,583         \$1,807,519         \$6,522,102           Capital Outlay         \$113,237         \$6,047         \$119,288           Other Outgo         \$79,997         \$713,569         \$1,493,686           Direct Support/Indirect Costs         \$61,633,459         \$42,988,015         \$104,621,476           Itotal Expenditures         \$61,633,459         \$42,988,015         \$104,621,476           Eccess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources         \$11,115,184         \$14,796,415         \$3,688,231           Interfund Transfers         \$1,115,184         \$14,796,415         \$3,688,231           Transfers Out         \$51,881,200         \$0         \$2,188,100           Other Uses         \$51,685,650         \$0         \$50,686,600           Itotal Transfers         \$51,887,950         \$10,877,950         \$50,600           Itotal Transfers         \$3,886,706         \$10,877,950         \$1,991,244           Net Increase/(Decrease) in Fund Balance         \$13,759,470         \$6,718,269         \$20,477,739           Beginnling Balance	Certificated Salaries	\$32,048,550	\$14,433,293	\$46,481,843
Books and Supplies         \$1,544,497         \$8,608,642         \$1,01,53,139           Services         \$4,714,583         \$1,807,519         \$6,522,102           Capital Outlay         \$131,237         \$6,047         \$119,284           Other Outgo         \$779,997         \$713,569         \$1,493,566           Direct Support/Indirect Costs         \$1,013,624         \$903,498         \$(101,126)           Total Expenditures         \$61,633,459         \$42,988,015         \$104,621,474           Escess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses         \$11,115,184         \$14,796,415         \$3,681,231           Interfund Transfers         \$2,188,100         \$0         \$2,188,100           Transfers In         \$2,188,100         \$0         \$2,188,100           Transfers Sout         \$196,856         \$0         \$10,877,950         \$0           Other Uses         \$10,877,950         \$10,877,950         \$0         \$10,877,950         \$0           All Other Contributions to Restricted Programs         \$8,886,706         \$10,877,950         \$1,997,940         \$1,998,942           Net Increase/(Decrease) in Fund Balance         \$1,37,994,70         \$6,718,269         \$20,477,739           Prior Year Ending Balance         \$13,523,903	Classified Salaries	\$7,300,675	\$8,428,132	\$15,728,807
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           Escess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses         \$11,115,184         (\$14,796,415)         (\$3,681,231)           Interfund Transfers         \$11,115,184         (\$14,796,415)         \$3,681,231           Interfund Transfers         \$11,115,184         \$14,796,415         \$3,681,231           Interfund Transfers         \$11,815,184         \$10,877,950         \$5,000         \$10,877,950         \$10,870,950         \$10,970,950         \$10,970,950         \$1,990,970,970         \$1,190,977,950         \$1,190,970,970         \$1,190,970,970         \$1,190,970,970         \$1,190,970,970	Employee Benefits	\$16,145,544	\$8,087,316	\$24,232,860
Capital Outlay         \$113,237         \$6,047         \$119,284           Other Outgo         \$779,997         \$713,569         \$1,493,666           Direct Support/Indirect Costs         (\$1,013,624)         \$903,498         \$11,10,126           Total Expenditures         \$61,633,459         \$42,988,015         \$104,621,474           Eccess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses         \$11,115,184         \$14,796,415         \$3,681,231           Interfund Transfers         \$2,188,100         \$0         \$2,188,100           Transfers In         \$2,188,100         \$0         \$2,188,100           Other Uses         \$0         \$10,877,950         \$0           Other Uses         \$0         \$10,877,950         \$0           All Other Contributions to Restricted Programs         \$10,877,950         \$0         \$0           Total Transfers         \$8,886,706         \$10,877,950         \$0         \$0           Pict Increase/(Decrease) in Fund Balance         \$2,228,478         \$3,918,465         \$1,689,987           Prior Year Ending Balance         \$13,5577         \$6,718,269         \$20,477,799           Beginning Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending Balance	Books and Supplies	\$1,544,497	\$8,608,642	\$10,153,139
Capital Outlay         \$113,237         \$6,047         \$119,284           Other Outgo         \$779,997         \$713,569         \$14,93566           Direct Support/Indirect Costs         (\$1,013,624)         \$903,498         (\$11,0126)           Total Expenditures         \$61,633,459         \$42,988,015         \$104,621,474           Escess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses         \$11,115,184         (\$14,796,415)         (\$3,681,231)           Interfund Transfers         \$2,188,100         \$0         \$2,188,100           Transfers In         \$196,836)         \$0         \$108,806           Other Uses         \$0         \$10,877,950         \$0           Other Contributions to Restricted Programs         \$10,877,950         \$10,877,950         \$0           Total Transfers         \$8,886,706         \$10,877,950         \$1,987,944           Net Increase/(Decrease) in Fund Balance         \$2,228,478         \$3,918,465         \$1,689,987           Prior Year Ending Balance         \$13,559,74         \$6,718,269         \$20,477,799           Beginning Balance         \$13,623,903         \$6,718,269         \$20,447,799           Ending Balance         \$15,852,381         \$2,799,804         \$18,652,185           Ending Balan	Services	\$4,714,583	\$1,807,519	\$6,522,102
Other Outgo         \$779,997         \$713,559         \$1,493,566         Direct Support/Indirect Costs         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,126         \$100,127	Capital Outlay		\$6,047	\$119,284
Direct Support/Indirect Costs         (\$1,013,624)         \$903,498         (\$110,126)           Irotal Expenditures         \$61,633,459         \$42,988,015         \$104,621,474           Escess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses         \$11,115,184         (\$14,796,415)         (\$3,681,231)           Interfund Transfers         \$2,188,100         \$0         \$2,188,100           Transfers In         \$10,879,656         \$0         \$50,881,000           Other Uses         \$0         \$10,877,950         \$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         \$13,623,903         \$6,718,269         \$20,477,739           Beginning Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending Balance         \$1,5852,381         \$2,799,804         \$18,652,185	Other Outgo		\$713,569	\$1,493,566
Escess   (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses   \$11,115,184   \$(\$14,796,415)   \$(\$3,681,231)     Interfund Transfers   \$2,188,100	Direct Support/Indirect Costs		\$903,498	(\$110,126)
Interfund Transfers		\$61,633,459	\$42,988,015	\$104,621,474
Interfund Transfers	Escess/(Deficiency) of Revenues over Expenditures Before Other Financing Sources			
Transfers In         \$2,188,100         \$0         \$2,188,100           Transfers Out         (\$196,856)         \$0         (\$196,856)           Other Uses         \$0         \$0           All Other Contributions to Restricted Programs         \$10,877,950)         \$10,877,950         \$0           Itotal Transfers         \$8,886,706)         \$10,877,950         \$1,991,244           Net Increase/(Decrease) in Fund Balance         \$2,228,478         \$3,918,465)         \$1,991,244           Net Increase/(Decrease) in Fund Balance         \$13,759,470         \$6,718,269         \$20,477,739           Prior Year Ending Balance         \$13,623,903         \$6,718,269         \$20,477,739           Prior Year Ending Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending 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         \$25,000         \$25,000           Revolving Cash         \$25,000         \$25,000           Stores Inventory         \$172,364         \$172,364           Prepaid Expense         \$0		\$11,115,184	(\$14,796,415)	(\$3,681,231)
Transfers Out         (\$196,856)         \$0         (\$196,856)           Other Uses         \$0         \$0           All Other Contributions to Restricted Programs         (\$10,877,950)         \$10,877,950         \$0           Itotal 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         (\$135,567)         (\$135,567)         (\$135,567)           Beginning Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending 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         \$25,000         \$25,000         \$25,000           Stores Inventory         \$172,364         \$172,364         \$172,364           Prepaid Expense         \$0         \$0         \$0           Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	Interfund Transfers			
Transfers Out         (\$196,856)         \$0         (\$196,856)           Other Uses         \$0         \$0           All Other Contributions to Restricted Programs         (\$10,877,950)         \$10,877,950         \$0           Itotal 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         (\$135,567)         (\$135,567)         (\$135,567)           Beginning Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending 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         \$25,000         \$25,000         \$25,000           Stores Inventory         \$172,364         \$172,364         \$172,364           Prepaid Expense         \$0         \$0         \$0           Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	Transfers In	\$2.188.100	\$0	\$2,188,100
Other Uses         \$0           All Other Contributions to Restricted Programs         (\$10,877,950)         \$10,877,950         \$0           I 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         (\$135,567)         (\$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         \$25,000         \$25,000           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	Transfers Out	(\$196,856)		(\$196,856)
All Other Contributions to Restricted Programs         (\$10,877,950)         \$10,877,950         \$0           Itotal 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         (\$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         \$25,000         \$25,000         \$25,000           Stores Inventory         \$172,364         \$172,364         \$172,364           Prepaid Expense         \$0         \$0         \$0           Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	Other Uses	(, ===, ===,	<u>,</u>	
Intertal 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         (\$135,567)         (\$135,567)           Beginning Balance         \$13,623,903         \$6,718,269         \$20,342,172           Ending 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         \$25,000         \$25,000         \$25,000           Stores Inventory         \$172,364         \$172,364         \$172,364           Prepaid Expense         \$0         \$0         \$0           Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	All Other Contributions to Restricted Programs	(\$10,877,950)	\$10,877,950	
Beginning Balance         \$13,759,470         \$6,718,269         \$20,477,739           Prior Year Ending Balance         (\$135,567)         (\$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         \$25,000         \$172,364         \$				\$1,991,244
Beginning Balance         \$13,759,470         \$6,718,269         \$20,477,739           Prior Year Ending Balance         (\$135,567)         (\$135,567)           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         \$25,000         \$25,000           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	Net Increase/(Decrease) in Fund Balance	\$2,228,478	(\$3,918,465)	(\$1,689,987)
Prior Year Ending Balance         (\$135,567)         (\$135,567)           Adjustments         \$13,623,903         \$6,718,269         \$20,342,172           Ending Balance         \$15,852,381         \$2,799,804         \$18,652,185           Components of Fund Balance         \$25,000         \$25,000           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		642 350 430	ćc 740 760	¢20.477.720
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         \$25,000         \$25,000           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	• •	\$13,759,470	\$6,718,269	\$20,477,733
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         \$25,000         \$25,000           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	We want to be the second to second the second the second to second the second to second the second to second the second to second to second the second to second the second to second to second the second to second the second to second the second to second the second to second to second the second the second to second the second to second the second to second the second to second the second the second to second the s	(6125 EG7)		(\$125 567)
Ending Balance         \$15,852,381         \$2,799,804         \$18,652,185           Components of Fund Balance         Revolving Cash         \$25,000         \$25,000         \$172,364         \$1			¢¢ 719 760	
Components of Fund Balance         \$25,000         \$25,000           Revolving Cash         \$172,364         \$172,364           Stores Inventory         \$0         \$0           Prepaid Expense         \$0         \$0           Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	Beginning Balance	\$13,023,903	\$0,710,209	\$20,342,172
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		\$15,852,381	\$2,799,804	\$18,652,185
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		4		400.000
Prepaid Expense         \$0         \$0           Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	· · · · · · · · · · · · · · · · · · ·	•		
Other Designations         \$729,620         \$2,799,804         \$3,529,424           Designated or Economic Uncertainty         \$3,144,550         \$3,144,550	•			
Designated or Economic Uncertainty \$3,144,550 \$3,144,550		•	40	
	5		\$2,799,804	1.1.1
Unappropriated Fund Balance \$11,780,847 (\$0) \$11,780,847	Designated or Economic Uncertainty	\$3,144,550		\$3,144,550
	Unappropriated Fund Balance	\$11,780,847	(\$0)	\$11,780,847

### 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)
Contributionds 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)	10	
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	<i>\$926,984</i>	\$926,984	\$959,341
Other Restricted Reserves	\$0	\$0	\$0
Undesignated Fund Balance	\$11,780,847	\$6,515,027	(\$3,766,913)

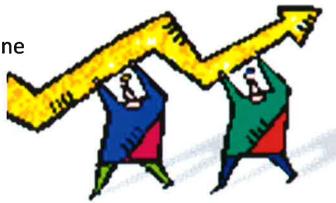
### The Good News... Ending Fund Balance is projected Positive all three years!

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.

...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?



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

					<del>U</del> N	-WEIGHTED							
				CBEDS		2-YR AVG			PROJECTED	ENROLLME	NTS and ADA	.49 - 4 -	
							Projected at			Projected at	Projected First	Projected	Projected
	YEAR	YEAR	COHORT	YEAR	COHORT	COHORT	Adopted	CBEDS	Cohort	Adopted	Interim	at Adopted	The second secon
GRADE	2007-08	2008-09	CHANGE	2009-10	CHANGE	CHANGE	2010-11	2010-11	Change	2011-12	2011-12	2012-13	2012-13
K	885	922		848			724	824		724	800	724	780
1	945	886	1,0011	869	0.9425	<del>0.971</del> 8	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	<del>0.9775</del>	0.9926	858	856	0.9907	849	895	776	783
6	955	896	1.0090	898	0.9846	<del>0.996</del> 8	866	853	0.9816	855	864	846	891
7	1,052	1,007	1.0545	953	1.0636	1.0590	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	<del>1.0513</del>	<del>1.0519</del>	1,021	955	0.9835	985	959	983	981
10	1,094	1,119	0.9982	1,051	<del>0.9878</del>	0.9930	1,099	1,011	0.9133	1,014	953	978	916
11	1,120	1,107	1,0119	1,074	<del>0.9598</del>	0.9858	1,036	1,002	0.9534	1,084	1,023	1,000	937
12	1,135	1,143	1.0205	1,026	<del>0.9268</del>	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 Futur					2						(188)		(109)
											11,608		11,448
Enrollment C	hange:	(94)		(585)			(384)	(319)		(397)	(312)	(353)	(160)
% Enrollment	t Change:	-0.73%		-4.56%			-3.14%	-2.61%		-3.35%	-1.04%	-3.08%	-2.02%
AVERAGE CO	OHORT FACT	OR	1.0098		0. <del>9</del> 753	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
<b>Enrollment C</b>	hange:	(110)		(485)			(366)	304		(378)		(337)	
P-2 ADA as %	of CBEDS E	NROLLME	NT					- 1					
	94.84%	94.68%		95.24%		-							
	RL AD	A for Budg	et Purposes					11,656			11,353		11,055
	Ne	t Charter A	djustment	(157)		et.		(157)			(147)		(96)
		Budge	t RL ADA	11,499.45				11,499.45			11,205.39		10,958.78
lu-									New Charters				
									Wildflower	122	73	176	32
									PACE	40	24	80	24
									PIVOT				
									Inspire	68	50	58	40
									Enrollment shift	to Charter	188		109

	Signed: Mureun Jeland  District Superintendent of Designee	Date: 12-15-10
NOT mee	ICE OF INTERIM REVIEW. All action shall be taken on this repting of the governing board.	oort during a regular or authorized special
	ne County Superintendent of Schools: This interim report and certification of financial condition are he of the school district. (Pursuant to EC Section 42131)	reby filed by the governing board
	Meeting Date: December 15, 2010	Signed:
CER'	TIFICATION OF FINANCIAL CONDITION	President of the Governing Board
	POSITIVE CERTIFICATION As President of the Governing Board of this school district, I	
	district will meet its financial obligations for the current fiscal	certify that based upon current projections this year and subsequent two fiscal years.
X	QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I district may not meet its financial obligations for the current fi	year and subsequent two fiscal years.  Certify that based upon current projections this
<u>x</u>	QUALIFIED CERTIFICATION As President of the Governing Board of this school district. I	certify that based upon current projections this iscal year or two subsequent fiscal years.
_x	QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I district may not meet its financial obligations for the current financial obligations for the current financial obligation of the School district, I district will be unable to meet its financial obligations for the resident of the school district, I district will be unable to meet its financial obligations for the resident of the school district.	certify that based upon current projections this iscal year or two subsequent fiscal years.
_x	QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I district may not meet its financial obligations for the current financial obligations for the current financial obligation of the Certification As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the risubsequent fiscal year.	certify that based upon current projections this iscal year or two subsequent fiscal years.

### Criteria and Standards Review Summary

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

CRITE	RIA AND STANDARDS		10.4	No
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.	Met	Met

RITI	RIA AND STANDARDS (cor		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.	х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	х	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		х
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		х
6а	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		Х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9ь	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	741
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.		Х

S1	Cautionant Link little		No_	Yes
51	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?	х	
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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x

	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	į.	х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
- 1		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>	X	
		Classified? (Section S8B, Line 1b)	X	
		Management/supervisor/confidential? (Section S8C, 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?	х	

DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	*	х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		х
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		х

P- 'de methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear ments (including cost-of-living adjustments).					
Decations from the standards must be	explained and may affect the	interim certification.			
CRITERIA AND STANDARDS					
1. CRITERION: Average Daily At	tendance				
STANDARD: Funded average of two percent since budget adoption	laily attendance (ADA) for any on.	of the current fiscal year or two	subsequent fiscal years has n	ot changed by more than	
District's A	ADA Standard Percentage Range:	-2.0% to +2.0%			
1A. Calculating the District's ADA Varia	nces			******	
DATA ENTRY: Budget Adoption data that exist extracted. If First Interim Form MYP) exists, Pro	ojected Year Totals data will be extra Revenue Limit Budget Adoption Budget (Form 01CS, Item 4A1,	acted for the two subsequent years; if n (Funded) ADA First Interim Projected Year Totals (Form RLI, Line 5b)	ot, enter data into the second colum	nn.	
Current Year (2010-11)	Step 2A) 11,338.00	(Form MYPI, Unrestricted, A1b) 11,499.45	Percent Change 1.4%	Status 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 S	itandard	THE RESERVE OF THE PERSON OF T			
DATA ENTRY: Enter an explanation if the standard MET - Funded ADA has n		y more than two percent in any of the c	urrent year or two subsequent fiscal	l years.	
Explanation: (required if NOT met)					

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

2	CRIT	FPI	ON.	Enrol	lmont
<b>4.</b>	UNII		UN:		unem

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.

	lmer	

Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
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 iscal 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. Jalculating 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%
		94.9%	
Dist	rict's ADA to Enrollment Standard (historic	cal average ratio plus 0.5%):	95.4%

Estimated D 2 ADA

#### 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	(Form AI, Lines 1-4 and 22)	CBEDS/Projected	Dalla of ADA to Constitute of	04-4
Current Year (2010-11)	(Form MYPI, Line F2) 11,353	(Criterion 2, Item 2A) 11,920	Ratio of ADA to Enrollment 95.2%	Status Met
lst Subsequent Year (2011-12)	11,055	11,608	95.2%	Met
nd 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.

# Revenue Limit (Fund 01, Objects 8011, 8020-8089) Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
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.

Printed: 12/17/2010 1:35 PN

#### 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.

	9.1	als - Unrestricted 0000-1999)	Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2007-08)	64,507,868,74	69,420,382.03	92.9%
Second Prior Year (2008-09)	63,747,868.15	68,159,261.53	93.5%
First Prior Year (2009-10)	59,237,362.00	64,639,704.00	91.6%
( 113t 1 1101 1 CE ( 2000-10)	00,201,002.00	Historical Average Patio	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.

Projected Year Totals - Unrestricted

(Resources 0000-1999)

Salaries and Benefits Total Expenditures

xpenditures Ratio

	(Form 011, Objects 1000-3999)		of Unrestricted Salaries and Benefits	22816
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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		87.1%	Not Met
Zild Subsequent Tear (2012-10)	00,001,100,00			

#### 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 salaires include one time concessions from negotiated agreements

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#### 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.

-5.0% to +5.0%

-5.0% to +5.0%

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

District's Other Revenues and Expenditures Standard Percentage Range:

District's Other Revenues and Expenditures Explanation Percentage Range

6A. Calculating the District's Change	by major object category and con			
DATA ENTRY: Budget Adoption data that e	exist will be extracted; otherwise, enter data	a into the first column. First Interim da	ita for the Current Year are extra	acted. If First Interim Form MVDI
exists, data for the two subsequent years w	ill be extracted; if not, enter data for the two	o subsequent years into the second of	column.	iotod. II 7 II ot i iliteriji 17 Olili 1917 P.
explanations must be entered for each cate	gory if the percent change for any year exc	ceeds the district's explanation perce	ntage range.	
	Budget Adoption	First Interim		
Chicat Dongs / Finant Vans	Budget	Projected Year Totals	2 328	Change Is Outside
bject Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Obje-	cts 8100-8299) (Form MYPI, Line A2)			
urrent Year (2010-11)	8,913,667.00	16,039,954.00	79.9%	Yes
st Subsequent Year (2011-12)	8,920,928.00	8,913,861.00	-0.1%	No
d Subsequent Year (2012-13)	8,920,928.00	8,913,861.00	-0.1%	No
Explanation: Defe	rred Revenue was not build in the adopted	budget		
(required if Yes)				
` ' '				
Other State Boyonus /Fund 04 C	bjects 8300-8599) (Form MYPI, Line A3)			
urrent Year (2010-11)	18.829,274.00	17,710,202.00	-5.9%	Yes
t Subsequent Year (2011-12)	16,829,274.00	17,710,202.00	2.7%	No Yes
			3.1%	No No
d Subsequent Year (2012-13)	14.901.474.00 [			
	revenue are adjusted to actual	15,361,483.00	3.1%	INO INO
Explanation: State (required if Yes)	revenue are adjusted to actual		3.1%	NO
Explanation: (required if Yes)  Other Local Revenue (Fund 01, C	revenue are adjusted to actual			
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Current Year (2010-11)	revenue are adjusted to actual  Objects 8600-8799) (Form MYPI, Line A4)  4,537,063.00	4,678,195.00	3.1%	No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Current Year (2010-11) t Subsequent Year (2011-12)	Polyects 8600-8799) (Form MYPI, Line A4) 4,537,063.00 4,422,021.00	4,678,195.00 4,539,522.00	3.1% 2.7%	No No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Current Year (2010-11) at Subsequent Year (2011-12)	revenue are adjusted to actual  Objects 8600-8799) (Form MYPI, Line A4)  4,537,063.00	4,678,195.00	3.1%	No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Courrent Year (2010-11) at Subsequent Year (2011-12)	Polyects 8600-8799) (Form MYPI, Line A4) 4,537,063.00 4,422,021.00	4,678,195.00 4,539,522.00	3.1% 2.7%	No No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Current Year (2010-11) It Subsequent Year (2011-12) Id Subsequent Year (2012-13)  Explanation: (required if Yes)	Polyects 8600-8799) (Form MYPI, Line A4) 4,537,063,00 4,422,021.00 4,372,021.00	4,678,195.00 4,539,522.00	3.1% 2.7%	No No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Comment Year (2010-11) It Subsequent Year (2011-12) It Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Ol	Poljects 4000-4999) (Form MYPI, Line B4)	4,678,195.00 4,539,522.00 4,489,522.00	3.1% 2.7% 2.7%	No No No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, One of the content Year (2010-11) It Subsequent Year (2011-12) It Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, One of the content Year (2010-11)	Polects 4000-4999) (Form MYPI, Line B4) 3,515,719.00	4,678,195.00 4,539,522.00 4,489,522.00	3.1% 2.7% 2.7%	No No No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Orment Year (2010-11) Subsequent Year (2011-12) d Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Orment Year (2010-11) Subsequent Year (2011-12)	Poljects 4000-4999) (Form MYPI, Line B4)	4,678,195.00 4,539,522.00 4,489,522.00	3.1% 2.7% 2.7%	No No No
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Courrent Year (2010-11) at Subsequent Year (2011-12) ad Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Other Courrent Year (2010-11) at Subsequent Year (2011-12) ad Subsequent Year (2011-13)	placts 8600-8799) (Form MYPI, Line A4) 4,537,063.00 4,422,021.00 4,372,021.00  Djects 4000-4999) (Form MYPI, Line B4) 3,515,719.00 2,839,323.00	4,678,195.00 4,539,522.00 4,489,522.00 10,153,139.00 3,744,497.00	3.1% 2.7% 2.7% 188.8% 31.9%	No No No Yes Yes
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Courrent Year (2010-11) at Subsequent Year (2011-12) and Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Other Courrent Year (2010-11) at Subsequent Year (2011-12) and Subsequent Year (2012-13)  Explanation: (required if Yes)  Carry	Dijects 8600-8799) (Form MYPI, Line A4) 4,537,063,00 4,422,021.00 4,372,021.00  Dijects 4000-4999) (Form MYPI, Line B4) 3,515,719,00 2,639,323.00 2,839,323.00	4,678,195.00 4,539,522.00 4,489,522.00 10,153,139.00 3,744,497.00 3,744,497.00	3.1% 2.7% 2.7% 188.8% 31.9%	No No No Yes Yes
Explanation: (required if Yes)  Other Local Revenue (Fund 01, Ourrent Year (2010-11) It Subsequent Year (2011-12) It Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Ourrent Year (2010-11) It Subsequent Year (2011-12) It Subsequent Year (2011-12) It Subsequent Year (2012-13)  Explanation: (required if Yes)  Carry  Services and Other Operating Ex	Dijects 8600-8799) (Form MYPI, Line A4) 4,537,063.00 4,422,021.00 4,372,021.00  Dijects 4000-4999) (Form MYPI, Line B4) 3,515,719.00 2,839,323.00 2,839,323.00 overs are build into Interim report.	4,678,195.00 4,539,522.00 4,489,522.00 10,153,139.00 3,744,497.00 3,744,497.00	3.1% 2.7% 2.7% 188.8% 31.9%	No No No Yes Yes
Other Local Revenue (Fund 01, Courrent Year (2010-11) st Subsequent Year (2011-12) and Subsequent Year (2012-13)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Officered (2010-11) st Subsequent Year (2011-12) and Subsequent Year (2011-12) and Subsequent Year (2012-13)  Explanation: (required if Yes)	pipects 8600-8799) (Form MYPI, Line A4) 4,537,063,00 4,422,021.00 4,372,021.00  0jects 4000-4999) (Form MYPI, Line B4) 3,515,719,00 2,839,323.00 2,839,323.00  overs are build into Interim report.	4,678,195.00 4,539,522.00 4,489,522.00 10,153,139.00 3,744,497.00 3,744,497.00	3.1% 2.7% 2.7% 188.8% 31.9% 31.9%	Yes Yes Yes Yes

Explanation: (required if Yes)

6B. C	Calculating the District's C	hange in Total Operating Reve	nues and E	Expenditures .		
۲,	SNTRY: All data are extra	cted or calculated.				
Objec	t Range / Fiscal Year	Budget Adopti Budget	on	First Interim Projected Year Totals	Percent Change	Status
	Total Fadaral Other Otale	and 0th and a selection	2.5			
Curre	nt Year (2010-11)	, and Other Local Revenue (Sectio	0.004.00	38,428,351.00	19.0%	Not Met
	ubsequent Year (2011-12)		72,223.00	30,742,666,00	1.9%	Met
	ubsequent Year (2012-13)		94,423.00	28,764,866.00	2.0%	Met
	T. 15 1 16 "	. 2000000000000000000000000000000000000		- 0.0000 0.000 0.0000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.00		
0	Total Books and Supplies nt Year (2010-11)	, and Services and Other Operating			04.40/	
	nt Year (2010-11) absequent Year (2011-12)		58,548.00 12,152.00	16,675,240.50	64.1% 10.9%	Not Met
	ubsequent Year (2011-12)		2.152.00	10,473,571.00 10,523,571.00	10.9%	Not Met Not Met
ZIIG O	abacquent real (2012-10)	3,43	2,132,00	10,020,071.00	10.076	1 MOLINEL
6C. C	omparison of District Tot	al Operating Revenues and Ex	penditures	to the Standard Percentage	Range	
	Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met)	s within the standard must be entere  Deferred Revenue was not build in  State revenue are adjusted to actua	d in Section of the adopted	6A above and will also display in t		nges, if any, will be made to bring the
	Explanation: Other Local Revenue (linked from 6A if NOT met)			*		
1b.	subsequent fiscal years, Rea	e or more total operating expenditure asons for the projected change, desc s within the standard must be entered	riptions of the	e methods and assumptions used	in the projections, and what char	ore of the current year or two nges, if any, will be made to bring the
	Explanation: Books and Supplies (linked from 6A if NOT met)	Carryovers are build into Interim re	port.			
	Explanation: Services and Other Exps				ake a second district of the second district	

if NOT met)

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

Printed: 12/17/2010 1:35 PN

#### 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.

First Interim Contribution

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)	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. statu	Budget Adoption Contribution (information (Form 01CS, Criterion 7B, Line 2c) Is not met, enter an X in the box that best		ed contribution was not made:	
		-1 · · · ·	participate in the Leroy F. Green Schoo ze [EC Section 17070.75 (b)(2)(D)]) ided)	l Facilities Act of 1998)

California Dept of Education SACS Financial Reporting Software - 2010.2.0 File: csi (Rev 04/26/2010)

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.

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

<sup>2</sup>A 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 1st Subsequent Year 2nd Subsequent Year (2010-11)(2011-12)(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.

	Projected `	Year Totals		
Fiscal Year	Net Change In Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2010-11)	2,228,478.00	61,830,315.00	N/A	Met
st 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:	The district will be working over the next couple of years to address the growing deficit spending.
(required if NOT met)	

04 61424 0000000 Form 01CS

9.	CRITERION: Fund	l and Cash	Balances
----	-----------------	------------	----------

9A-1. Determining if the District's G	eneral Fund Ending Balance is Positive	
DATA ENTRY: Current Year data are extra	acted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the	two subsequent years.
	Ending Fund Balance General Fund	
	Projected Year Totals	
Fiscal Year	(Form 01I, 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 105,800,30 Met	
2nd Subsequent Year (2012-13)	105,800.30   Met	
04 0 C	The First Dalace to the Charles	
3A-2. Comparison of the District's E	inding Fund Balance to the Standard	
DATA ENTRY: Enter an explanation if the	standard is not met	
DATA ENTRY. Enter all explanation in the	standard is not met.	
<ol> <li>STANDARD MET - Projected gen</li> </ol>	eral fund ending balance is positive for the current fiscal year and two subsequent fiscal years.	
Explanation:		
Explanation: (required if NOT met)		
	v.	
(required if NOT met)	RD: Projected general fund cash balance will be positive at the end of the current fisca	l year.
(required if NOT met)  B. CASH BALANCE STANDAF	RD: Projected general fund cash balance will be positive at the end of the current fiscal	year.
(required if NOT met)		l year.
(required if NOT met)  B. CASH BALANCE STANDAF  9B-1. Determining if the District's E		year.
(required if NOT met)  B. CASH BALANCE STANDAF  98-1. Determining if the District's E	nding Cash Balance is Positive will be extracted; if not, data must be entered below.	year.
(required if NOT met)  B. CASH BALANCE STANDAF  9B-1. Determining if the District's E	nding Cash Balance is Positive	year.
(required if NOT met)  B. CASH BALANCE STANDAF  9B-1. Determining if the District's El  DATA ENTRY: If Form CASH exists, data  Fiscal Year	miling Cash Balance is Positive  will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column)  Status	l year.
(required if NOT met)  B. CASH BALANCE STANDAF  BB-1. Determining if the District's El  DATA ENTRY: If Form CASH exists, data  Fiscal Year	nding Cash Balance is Positive  will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund	year.
(required if NOT met)  B. CASH BALANCE STANDAF  9B-1. Determining if the District's El  DATA ENTRY: If Form CASH exists, data  Fiscal Year  Current Year (2010-11)	miling Cash Balance is Positive  will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column)  Status	l year.
(required if NOT met)  B. CASH BALANCE STANDAF  9B-1. Determining if the District's E  DATA ENTRY: If Form CASH exists, data  Fiscal Year  Current Year (2010-11)  9B-2. Comparison of the District's E	will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column) T,447,785.00 Status Ending Cash Balance to the Standard	year.
(required if NOT met)  B. CASH BALANCE STANDAF  9B-1. Determining if the District's Education  DATA ENTRY: If Form CASH exists, data  Fiscal Year  Current Year (2010-11)  9B-2. Comparison of the District's Education  DATA ENTRY: Enter an explanation if the	will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund (Form CASH, Line F, June Column) T,447,785.00 Status Ending Cash Balance to the Standard	year.

Explanation: (required if NOT met)

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#### 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 unounts² as applied to total expenditures and other financing uses³:

Percentage Level	D			
5% or \$60,000 (greater of)	0	to	300	_
4% or \$60,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

<sup>3</sup> 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.

19	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.

Princts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, a Do you choose to exclude from the reserve calculation the pass-through you are the SELPA AU and are excluding special education pass-that, Enter the name(s) of the SELPA(s):	gh funds distributed to SELPA members?	No	
b. Special Education Pass-through Funds	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
(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.

1.	Total Expenditures and Other Financing Uses
	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

 Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)

Net Expenditures and Other Financing Uses
(Line B1 minus Line B2)

4. Reserve Standard Percentage Level

 Reserve Standard - by Percent (Line B3 times Line B4)

 Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
104,818,330.00	101,485,355.00	102,538,368.00
104,818,330.00	101,485,355.00	102,538,368.00
3%	3%	3%
3,144,549.90	3,044,560.65	3,076,151.04
0.00	0.00	0.00
3,144,549.90	3,044,560.65	3,076,151.04

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

#### 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)
<ol> <li>General Fund - Designated for Economic Uncertainties</li> </ol>			
(Fund 01, Object 9770) (Form MYPI, Line E1a)	3,144,550.00	3,044,560.67	3,076,151.00
<ol> <li>General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)</li> </ol>	11,916,413.58	7,139,515.73	(3,110,067.55)
<ol> <li>General Fund - Negative Ending Balances in Restricted Resources</li> </ol>			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(39.34)	0.00	0.00
<ol> <li>Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)</li> </ol>	0.00		
<ol> <li>Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)</li> </ol>	0.00		
District's Available Reserves Amount     (Sum lines 1 thru 5)	15,060,924,24	10,184,076.40	(33,916,55)
District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	14.37%	10.04%	-0.03%
District's Reserve Standar	d		
(Section 10B, Line 7	7): 3,144,549.90	3,044,560.65	3,076,151.04
Statu	is: 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 reduct the deficit, will address the future year issues.

SUF	PLEMENTAL INFORMATION
	ITDV. Clieb the groundists Venerally III.
	NTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
\$1.	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?  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
	f Yes, identify the interfund borrowings:
\$4.	Contingent Revenues
	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 Contribution	ons and Transfers Standard:	or -	-5.0% to +5.0% \$20,000 to +\$20,000	
S5A. Identification of the Distri	ct's Projected Contributions, Transfers, a	and Capital Projects that m	ay Impact	the General Fund	
DATA ENTRY: Budget Adoption data are extracted.	a that exist will be extracted; otherwise, enter data	a into the first column. Enter dat	ta into the se	econd column, except for Curr	ent Year Contributions, which
Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricte (Fund 01, Resources 0000					
Current Year (2010-11)		440.077.050.00	T		
1st Subsequent Year (2011-12)	(11,345,730.00)	(10,877,950.00)	-4.1%	(467,780.00)	Met
2nd Subsequent Year (2011-12)	(14,546,746.00)	(12,852,872.00)		(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%	(44,400,00)	14.7
1st Subsequent Year (2011-12)	2,199,560.00	2,188,100.00		(11,460.00)	Met
2nd Subsequent Year (2012-13)	2,199,560.00	2,188,100.00	-0.5% -0.5%	(11,460.00)	Met
2.10 00000quoin 1001 (2012 10)	2,199,500.00	2,168,100.00	-0.5%	(11,460.00)	Met
1c. Transfers Out, General Fur	nd *				
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
* Include transfers used to cover oper	ating deficits in either the general fund or any other	er fund.			
S5B. Status of the District's Pro	jected Contributions, Transfers, and Capi	ital Projects			
DATA ENTRY: Enter an explanation i	Not Met for items 1a-1c or if Yes for Item 1d.				
any or the current year or sub	ntributions from the unrestricted general fund to re sequent two fiscal years. Identify restricted progra lan, with timeframes, for reducing or eliminating ti	ams and contribution amount fo	s have chan or each prog	ged since budget adoption by ram and whether contribution	more than the standard for s are ongoing or one-time in
Explanation: (required if NOT met)	Special Education contributions will increase with	h the loss of ARRA funds.		37	
1b. MET - Projected transfers in I	nave not changed since budget adoption by more	than the standard for the curre	nt year and	two subsequent fiscal years.	
	· ·				
Explanation: (required if NOT met)					

Chico Unified 3utte County

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

1C.	MET - Projected transfers o	ut 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)	
1đ.	NO - There have been no ca	apital 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.

<sup>1</sup> Include multiyear commitm	ents, multiye	ar debt agreements, and new pro	grams or contracts that result in	long-term obligations.	
S6A. Identification of the Distri	ct's Long-t	erm Commitments			
DATA ENTRY: If Budget Adoption de Extracted data may be overwritten to enter all other data, as applicable.	ata exist (For update long-	m 01CS, Item S6A), long-term cor- term commitment data in Item 2,	nmitment data will be extracted as applicable. If no Budget Ado	and it will only be necessary to click the aption data exist, click the appropriate buttor	propriate button for Item 1b. is for items 1a and 1b, and
a. Does your district have lo (If No, skip items 1b and			Yes		
b. If Yes to Item 1a, have no since budget adoption?	ew long-term	(multiyear) commitments been inc	surred No		
		and existing multiyear commitmen EB is disclosed in Item S7A.	ts and required annual debt ser	vice amounts. Do not include long-term con	nmitments for postemployment
*	# of Years		SACS Fund and Object Codes	lised For	Principal Balance
Type of Commitment	Remaining	Funding Sources (Reve		Debt Service (Expenditures)	as of July 1, 2010
Capital Leases	15	General Fund	General Fund	Boot Gol Floo (Empariamenta)	505,663
Certificates of Participation	7	General Funds/Redevelopment F			1,862,997
General Obligation Bonds	18	Fund 51	Fund 51		55,350,000
Supp Early Retirement Program	6	General Fund	General Fund	<del>,</del>	2,274,119
State School Building Loans	-	General Fund	General i unu		2,274,113
Compensated Absences	-				
Compensated Apachices					<u> </u>
Other Long-term Commitments (do n	ot include OF	PEB):			
	-				
	-				
					<del></del>
		Prior Year (2009-10)	Сиггепt Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (contin	ued)	(P & I)	(P&I)	(P & I)	(P & I)
Capital Leases	404)	63,172	47,666		47,666
Certificates of Participation		293,335	297,033		294,995
General Obligation Bonds		4,116,016	4,112,745		4,111,525
Supp Early Retirement Program		414,918	709,096		709,096,325,000
State School Building Loans		140,152	140,152		140,152
Compensated Absences		140,152	140,132	140,132	140,132
Other Long-term Commitments (conti	inued):		Te-11 a - 11 32 a		
			<del></del>		
Total Annu	al Payments:	5,027,593	5,306,692	4,978,434	709,100,919,338
		ased over prior year (2009-10)?	Yes	No	Yes

Chico Unified 3utte County

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

S6B.	Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment
r	NTRY: Enter an explanation	if Yes.
	Yes - Annual payments for k funded.	ong-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
	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 Decrease	s 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 no	t 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)	

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#### 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 Poste	employment Benefits Other Than Pensions (OPEB)
DATA First li	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Ad terim data in items 2-4, as applicable.	doption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and
1.	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) b. OPEB unfunded actuarial accrued liability (UAAL)	Budget Adoption (Form 01CS, Item S7A) First Interim 21,043,544.00 21,043,544.00
	Are AAL and UAAL based on the district's estimate or an actuarial valuation?  d., If based on an actuarial valuation, indicate the date of the OPEB valuation.	Actuarial Jul 01, 2006
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternativ 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)	ve 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:	

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

670	Identification of the Districts Informed I in 1964, for Call income	- Daniel - Company - Compa
5/6	3. Identification of the District's Unfunded Liability for Self-insurance	e Programs
٢	"-NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget rim data in items 2-4, as applicable.	Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
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
	If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?  (If Yes, complete items 2 and 4)	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? (If Yes, complete items 3 and 4)	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2010-11) 1st Subsequent Year (2011-12) 2nd Subsequent Year (2012-13)	Budget Adoption (Form 01CS, Item S7B) First Interim
	b. Amount contributed (funded) for self-insurance programs     Current Year (2010-11)     1st Subsequent Year (2011-12)     2nd Subsequent Year (2012-13)	
	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

		erning board and superintendent.	0.0		
S8A.	Cost Analysis of District's Labor Ag	reements - Certificated (Non-ma	nagement) Employees		
DATA No, en	ENTRY: Click the appropriate Yes or No b ter data, as applicable, in the remainder of	utton for "Status of Certificated Labor, section S8A; there are no extractions	Agreements as of the Previous in this section.	us Reporting Period." If Yes, nothing furthe	er is needed for section S8A. If
Status Were	s of Certificated Labor Agreements as of all certificated labor negotiations settled as	the Previous Reporting Period of budget adoption?	No		
	If Yes, skip	to section S8B.			
	If No, conti	nue with section S8A.			
Certifi	cated (Non-management) Salary and Be	nefit Negotiations			
		Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	er of certificated (non-management) full- quivalent (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 d	ocuments have been filed wit	th the COE, complete questions 2 and 3.	
		the corresponding public disclosure d plete questions 6 and 7.	ocuments have not been filed	I with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations s	till unsettled? plete questions 6 and 7.	No		
Neaoti	ations Settled Since Budget Adoption				
2a.	Per Government Code Section 3547.5(a)	, date of public disclosure board meet	ing: Oct 20, 2	010	
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date		Yes	010	
3,	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain if Yes, date		Yes		
4.	Period covered by the agreement:	Begin Date: Jul 01	, 2009 E	and 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 projections (MYPs)?	n the interim and multiyear	Yes	Yes	Yes
	Total cost o	One Year Agreement f salary settlement			
	% change i	n salary schedule from prior year			
		Multiyear Agreement			
	Total cost of	f salary settlement	(781,226)	(781,226)	(301,000)
		n salary schedule from prior year	0.00/	0.0%	
		text, such as "Reopener") source of funding that will be used to	0.0%	0.0%	U III III III III III III III III III I
	-		support multiyear salary com	munerits.	
	concessions	S			

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

Negot	tiations 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)
	mount included for any tentative salary schedule increases	0	0	
Certifi	icated (Non-management) 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?			
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are an settlen	y new costs negotiated since budget adoption for prior year nents included in the interim?	No		8
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Certific	cated (Non-management) 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 interim and MYPs?	Yes	Yes	Yes
2. 3.	Cost of step & column adjustments  Percent change in step & column over prior year			
J.	Percent change in step a column over prior year	<u> </u>		
		Current Year	1st Subsequent Year	2nd Subsequent Year
Jertific	cated (Non-management) Attrition (layoffs and retirements)	(2010-11)	(2011-12)	(2012-13)
	re 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
	cated (Non-management) - Other er significant contract changes that have occurred since budget adoption an	d the cost impact of each change (i.e.,	class size, hours of employment, lea	ve of absence, bonuses, etc.);
		c in a coot impactor according (no.)	,,,,,,	
	***************************************			

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

04 61424 0000000 Form 01CS

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88B. (	Cost Analysis of District's Labor Ag	reements - Classified (Non-ma	nagement) Employees		
OATA No, en	ENTRY: Click the appropriate Yes or No botter data, as applicable, in the remainder of	utton for "Status of Classified Labor / section S8B; there are no extraction	Agreements as of the Previous s In this section.	Reporting Period." If Yes, nothing further	is needed for section S8B. If
			No		
DI 1					
Jiassi	fied (Non-management) Salary and Ben	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	er of classified (non-management) ositions	480,3	480.3	480.3	480.3
1a,	If Yes, and If Yes, and	the corresponding public disclosure the corresponding public disclosure	documents have been filed wit	h the COE, complete questions 2 and 3.  I with the COE, complete questions 2-5.	
	If No, com	plete questions 6 and 7.	4		
1b,∷	Are any salary and benefit negotiations s If Yes, com	still unsettled? nplete questions 6 and 7.	No		
Vegoti	ations Settled Since Budget Adoption				
2a.	Per Government Code Section 3547.5(a	), date of public disclosure board me	eting: Dec 15, 2	010	
2b.	Per Government Code Section 3547,5(b certified by the district superintendent an If Yes, date		Yes	010	
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date		n/a		
4.	Period covered by the agreement:	Begin Date: Jul (	01, 2010	End Date: Jun 30, 2012	1
5.	Salary settlement:	_	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Is the cos: of salary settlement included projections (MYPs)?	in the interim and multiyear	Yes	Yes	Yes
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year			
		Multiyear Agreement	(444,000)	(436,000)	(325,000)
	Total cost	of salary settlement	(111,000)	(430,000)	(525,000)
		in salary schedule from prior year text, such as "Reopener")	0.0%	0.0%	0.0%
	Identify the	e source of funding that will be used t	to support multiyear salary com	nmitments:	
	n/a. Settle	ment includes consessions.			
Neaoti	ations Not Settled	441		-7	
6.	Cost of a one percent increase in salary	and statutory benefits	194,642	J.	
			Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7.	Amount included for any tentative salary	schedule increases			

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

a. 15.141	Annalis and Malfore (HS)AN Deposite	Current Year (2010-11)	(2011-12)	(2012-13)
Classified (Non-ma	nagement) Health and Welfare (H&W) Benefits	(2010-11)		
Are costs of	H&W benefit changes included in the interim and MYPs?	No	No	No
Jotal cost of	f H&W benefits			
	I&W cost paid by employer			
4. Percent pro	ected change in H&W cost over prior year			
Classified (Non-ma Since Budget Adop	nagement) Prior Year Settlements Negotiated			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?		No		-T
If Yes, amou	ant of new costs included in the interim and MYPs in the nature of the new costs:			
Classified (Non-ma	nagement) Step and Column Adjustments	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
			, ,	Yes
	column adjustments included in the interim and MYPs?	Yes	Yes	res
	& column adjustments			
<ol><li>Percent cha</li></ol>	nge in step & column over prior year			
		Current Year	1st Subsequent Year	2nd Subsequent Year (2012-13)
lassified (Non-ma	nagement) Attrition (layoffs and retirements)	(2010-11)	(2011-12)	(2012-10)
	form white included in the interim and MVDc2	Yes	Yes	Yes
1. Are savings	from attrition included in the interim and MYPs?			
	al H&W benefits for those laid-off or retired included in the interim and MYPs?			Yes
	illicioded in the litterith and with 5:	Yes	Yes	165

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Super	visor/Confidential Employee	s	
	A ENTRY: Click the appropriate Yes or No burer is needed for section S8C. If No, enter data				od." If Yes or n/a, nothing
			vious Reporting Period No		
Mana	gement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	per of management, supervisor, and lential FTE positions	66.7	66.7	66.7	66.7
1a.	Have any salary and benefit negotiations I	been settled since budget adoption blete question 2.	? Yes		
	If No, compl	ete questions 3 and 4.			
1b.	Are any salary and benefit negotiations sti	ill unsettled? olete questions 3 and 4.	No		
Negot	tiations 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	.,	^ = V	V
projections (MYPs)?  Total cost of salary settlement		Yes 88,530	Yes 88,530	Yes 88,530	
	,014,000,0				
		alary schedule from prior year ext, such as "Reopener")	0.0%	0.0%	0.0%
Negot	tiations Not Settled	v_			
3.	Cost of a one percent increase in salary a	nd statutory benefits	64,270		
			Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
4.	Amount included for any tentative salary s	chedule increases	0	0	0
	gement/Supervisor/Confidential h and Welfare (H&W) Benefits	7-	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1.	Are costs of H&W benefit changes include	ed in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits				
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	er prior year			
	gement/Supervisor/Confidential and Column Adjustments	_	Сиπent Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
. 1.	Are step & column adjustments included in	n the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	. [			
3.	Percent change in step and column over p	rior year			
	gement/Supervisor/Confidential 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
2.5	Total cost of other benefits				
3.	Percent change in cost of other benefits or	ver prior year			

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

## 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.

	entification of Other Funds with Negative Ending Fund Balances  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.

Chico Unified 3utte County

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

04 61424 0000000 Form 01CS

ADD	ITIONAL FISCAL IND	CATORS	
The fol nay al	lowing fiscal indicators are designers the reviewing agency to the I	gned to provide additional data for reviewing agencies. A "Yes" an need for additional review.	swer to any single indicator does not necessarily suggest a cause for concern, but
ATA	ENTRY: Click the appropriate Y	es or No button for items A2 through A9; Item A1 is automatically o	completed based on data from Criterion 9.
A1.	Do cash flow projections show negative cash balance in the g are used to determine Yes or	that the district will end the current fiscal year with a general fund? (Data from Criterion 9B-1, Cash Balance, No)	No
A2.	Is the system of personnel pos	sition control independent from the payroll system?	Yes
А3.	is enrollment decreasing in bo	th the prior and current fiscal years?	Yes
A4.	Are new charter schools opera enrollment, either in the prior of	ating in district boundaries that impact the district's or current fiscal year?	Yes
A5.	or subsequent fiscal years of t	bargaining agreement where any of the current he agreement would result in salary increases that ojected state funded cost-of-living adjustment?	No
A6.	Does the district provide unca retired employees?	pped (100% employer paid) health benefits for current or	Yes
A7.	Is the district's financial syster	n independent of the county office system?	Yes
A8.	Does the district have any rep Code Section 42127.6(a)? (If	orts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel ch official positions within the las	anges in the superintendent or chief business t 12 months?	Yes
<b>W</b> hen	providing comments for addition	al fiscal indicators, please include the item number applicable to e	each comment.
	Comments: (optional)		

End of School District First Interim Criteria and Standards Review

beerintion	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)
LEMENTARY	18.			1		
General Education	7,613.00	7,613.00	7,459.00	7,326.29	(286.71)	-49
2. Special Education	0.00	0.00	0.00	286.09	286.09	09
3. General Education	3,725.00	3,725.00	3,894.00	3,715.64	(9.36)	0%
4. Special Education :OUNTY SUPPLEMENT	0.00	0.00	0.00	171.43	171.43	09
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	09
6. Special Education	0.00	0.00	0.00	0.00	0.00	09
7. TOTAL, K-12 ADA	11,338.00	11,338.00	11,353.00	11,499.45	161.45	19
ADA for Necessary Small     Schools also included     in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	09
9. Regional Occupational Centers/Programs (ROC/P)*  :LASSES FOR ADULTS  10. Concurrently Enrolled Secondary Students*  I Enrolled, State .tioned*  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	0.0	0.00	0.00	09
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14) UPPLEMENTAL INSTRUCTIONAL HOURS	11,338.00	11,338.00	11,353.0	0 11,499.45	161.45	19
16. Elementary*						
17. High School*						

18. TOTAL, SUPPLEMENTAL HOURS

lescription	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFEREP' (Col. E (F)
OMMUNITY DAY SCHOOLS - Additional Fu	nds					
19. ELEMENTARY  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0,00	0,00	0%
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
HARTER 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	0.00	0.00	0.00	0.00	0.00	0%
30 in Form RLI) b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	09
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	09
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	09
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.

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# First Interim 2010-11 INTERIM REPORT General Fund Revenue Limit Summary

Printed: 12/9/2010 1:02 PM

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	1 0000			
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001		<b>建一种种类似态度</b>	
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			5世紀19年1日20日本
3º Pasic Aid "Choice"/Court Ordered Voluntary				
pil Transfer	0634, 0629	0.00		0.00
asic Aid Supplement Charter School Adjustment	9018	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
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs				

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

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## First Interim 2010-11 INTERIM REPORT General Fund Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Y Totals
BASE REVENUE LIMIT PER ADA				
Base Revenue Limit per ADA (prior year)	0025	6,390.62	6,390.62	6,390.62
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA				
(Sum Lines 1 through 3)	0024	6,365.62	6,365.62	6,365.62
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,365.62	6,365.62	6,365.62
b. Revenue Limit ADA	0033	11,338.00		11,499.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	72,173,399.56		73,201,128.91
6. Allowance for Necessary Small School	0489	0.00		0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00		0.00
8. Meals for Needy Pupils	0090	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		591,075.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00		0.00
13. Beginning Teacher Salary Incentive Funding	0552	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	3.0
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		453,203.00
19. Less: Longer Day/Year Penalty	0287	0.00		0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00		0.00
21. Less: PERS Reduction	0195	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		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

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

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

			- 24		3			,
	2	Adopted 2010-2011	c	First Interim Budget 2010-2011		Projected 2011-12		Projected 2012-13
Projected October (CBEDS) Enrollment (excluding inspire)	rent l	12,048	6.	11,920		11,608	-	11,448
Project Current Year ADA for this School Year (excluding inspire)	get e	11,656	1.7	11,353		11,055	50	10,903
Rate of Attendance (Enrollment to ADA or Projected):	21	95.24%		95.24%	_	95.24%		95.24%
Enrollment Decline from PY:		The Walter of the Control of the Con	-		_	The second second	-	
is the proper with the contract of the contrac	7	(585)	_	(319)		(312)	_	(160)
Estimated Net Shift of Prior Year ADA to Charter Schools:	K V	(125)		(157)		(147)		(96)
Funded Revenue Limit ADA not including inspire:	18 W. 24	11,338	12.	11,499		11,206		10,959
Revenue Limit Cost of Living Allowance per Consumer Price Index	mean.	-0.39%		0.00%		0.00%	1	1.90%
Revenue Limit per ADA if Fully Funded Portion of Revenue Limit Being Funded (Deficit 17.963%) Funding per ADA after application of Deficit Additional Reduction for 2009-10 Proposed by Governor to be On-Going and Permanent	\$ \$	6,365.62 81.645% 5,197.21 (2,804,114)		6,365.62 82.037% 5,222.16	\$	6,365,62 82.037% 5,222.16	\$ \$	6,486.57 82.037% 5,321.38
Audit Adjustment: Loss of Independent Study ADA (25.96)	\$	4,949.89	\$	5,222.16 (135,567)	\$	5,222.16	\$	5,321.38
	\$	(16,051,541)	\$	(12,964,508)	\$	(12,813,572)	\$	(12,769,229)
	\$	1,067 1,927,800	\$	1,071 1,927,800	\$ \$	1,071 1,927,800	\$	1,087 (1,927,800)
Deferred Maintenance State Funds Deposited to General Fund	\$	449,629	\$	449,629	\$	449,629	\$	449,629
Interest Earnings (declining fund balance; interfund borrowing to make cash; no interest past 2011-12)	\$ \$ \$	\$2.2 M 2,000,000 165,042 701,449 \$111.00	\$ \$ \$ \$	\$2.2 M 2,171,000 165,042 918,950 \$112.50	\$ \$ \$ \$ \$	depleted 2,171,000 (50,000) 868,950	\$ \$ \$ \$	depleted 2,171,000 (50,000) 818,950
CUTA SALARIES	-	Section 1	22		_		_	
Increase in employee compensation (COLA) Reduction in Staffing (1 FTE for every 35 students projected) Number of FTE assigned to Inspire (non CUTA FTE) Plus FTE built into the budget as a staffing reserve (FTE that may be released when aligning staff to students) Net Change in Staffing for 2010-11 as compared to 2009-10 Year End Reduction in Staffing Costs as Result of Enrollment Decline, Projected	\$	0% -35.69 12.00 10.00 -13.69 included	\$	0% 0.00 0.00 0.00 0.00 Included 300,000	\$	0% (13) (13) (816,031) 300,000	\$ 5	0% (7) (7) (455,129) 300,000
One time transfer of salaries to Federal Jobs Bill and ARRA	Ť	000,000	\$	(25,670,949)	\$	2,670,949	\$	000,000
Ancipated Cost of Step Net of Attrition based on Scattergram		Included	1	Included	\$	801,160	\$	805,000
		ii lolodod	<del></del>	moidada	Ť	001,100	<u> </u>	000,000
CSEA SALARIES Increase in employee compensation (COLA) Anticipated Cost of Step Net of Attrition (1.5%) (Cost of 1% estimated to be \$162,000)	-	0% included		0% Included	\$	0% 243,000	\$	0% 243,000
CUMA SALARIES Increase in employee compensation (COLA) Anticipated Cost of Step Net of Attrition (2%)		0% Included	×	0% included	\$	0% 80,000	\$	0% 80,000
	\$	included included included included 421,570	\$	included included included included 421,570	\$ \$ \$ \$ \$	541,080 - 100,000 270,000	\$ \$ \$ \$ \$ \$	294,889 100,000 270,000
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
Assessment In all under the Product for State Advantagl Touthooks and for Consumption (Transfer to Postvicted)		000 000	¢	320,000	\$	320,000	\$	320,000
'nticipated increase in Property and Liability insurance (one time rebate in 08-09)	\$	320,000 included	Ψ	included	\$	50,000	\$	70
nticipated increase in Property and Liability insurance (one time rebate in 08-09) ease in Special Ed Encroachment, assume ARRA funds in 09-10, 10-11, and first 3 months of 11-1	\$	included included	T.	included included	\$	50,000 760,694	\$	
nticipated increase in Property and Liability insurance (one time rebate in 08-09)  ease in Special Ed Encroachment, assume ARRA funds in 09-10, 10-11, and first 3 months of 11-1  ity Cost increases	.\$ \$	included		included	\$ \$ \$	50,000	\$	

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

	201	0-11 Adopted	2010	0-11 First Interim	201	1-12 Projected	2012	-13 Projected
BEGINNING FUND BALANCE, RESTRICTED:	\$	6,718,269	7 10 10	6,718,269	e			
Revenue And Other Financing Sources	A STATE OF THE PARTY OF THE PAR	0,710,209	Q.	0,7 10,203	and the second second	2,799,804	\$	590,471
	\$	298,347	DESCRIPTION OF THE PERSON OF T	298,347		200.047	April 198	
	\$	8,857,974		15,984,067		298,347 8,857,974	\$	298,34 8,857,97
	S	7,729,022		8,149,941		7,729,022	\$	7,729,02
Other Local Income/SELPA Transfer		3,670,572		3,759,245		3,670,572		3,670,57
Transfers In	\$		\$		\$	1 1 11	\$	0,0,0,0
TOTAL REVENUES and TRANSFERS IN	\$	20,555,915	\$.	28,191,600	\$	20,555,915	\$	20,555,91
Expenditures And Other Financing Uses			STATE OF THE PARTY.	DATE OF THE PARTY OF THE	HERITAL SECTION AND ADDRESS OF THE PERSON AN	STREET, STREET		CONTRACTOR NAMED IN COLUMN TO SERVICE AND
Certificated Salaries (1100,1200, 1900)	5	12,564,336	\$	13,947,043	\$	12,700,000	S	11,965,25
Classified Salaries (2100,2200,2400,2900)	\$	8,916,196		8,175,814		8,900,000		8,975,00
Management Salaries (1300, 2300)	\$	756,753	\$	738,568	\$	706,753		756,75
	\$		\$	8,087,316		7,725,000	\$	7,700,00
Books and Supplies		2,876,396		8,608,642		2,200,000		2,200,00
Services, Other Operating Expenses		2,054,491	\$	1,807,519		2,054,491		2,054,49
Capital Outlay	\$		\$		\$		\$	
Other Outgo			\$		\$	631,876	\$	631,87
Direct Support/Indirect Costs		1,140,212	\$	903,498	\$	700,000	\$	700,00
Transfers Out	\$	CONTRACTOR OF THE PROPERTY OF	\$	BERKETHECKS SKILLES KKILLES KONTON KAR	\$ Ellipsessus	denomination of the second	\$	·····································
TOTAL EXPENSES AND TRANSFERS OUT	\$	36,667,287	\$	42,988,015	\$	35,618,120	\$	34,983,37
Special Ed not including Transportation	\$	7,461,517	\$	6,312,963	\$	7,073,657	\$	8,057,77
CSIS/CALPADS Project	\$		\$	50,772			\$	0,001,111
Transportation Home to School		,	\$		\$	444,898	*	444,89
	\$		\$	963,317	•	963,317		963,31
Routine Restricted Maintenance Account (RRMA)		105 CS-35	s	2,171,000				· · · · · · · · · · · · · · · · · · ·
Other Encroachments/Elmination of \$2.2 ARRA SFSF	\$	100000000000000000000000000000000000000	4.20	320,000		2,171,000		2,171,00
IMFRP-Textbooks 1 time	•	0.00	\$	615,000.00	Ф	2,200,000	Þ	2,200,00
Contributions to Restricted Programs, Total:	S	11,345,730	S	10,877,950	enconne S	12,852,872	· ·	13,836,98
DEFICIT SPENDING	THE WAR					The second second	SHILL SHIP	THE WASSESS WITH
DEFICIT SPENDING	\$	(4,765,642)	Φ	(3,918,465)	Þ	(2,209,333)	<b>a</b>	(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	मा	tle I Stimulus		QEIA SIG		ARRA QEIA	AF	RRA Stimulus Funds
CDE SACS Resource Code:	2430	1.04	3010		3011	an Ar	3180	n i	3181	A TOTAL	32xx
BEGINNING BALANCE		\$	867,724	\$	696,336				miscowa i sani-ana	\$	2,403,560
INCOME			1		*						
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									-	<u>E</u> 1	
Certificated Salaries	\$ 24,685	\$	1,156,632			\$	13,410	\$	49,790	\$	4,184,691
Classified Salaries	8-3-1	\$	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		P.	\$	133,727
Dir & Indirect Costs 7300-7399		\$	149,851	\$	34,594	\$	4,811	\$	1,766		-111-211-21-21
Other Outgo 7100-7299 7400-7499									and the state of t		
TOTAL EXPENSE	\$ 24,685	\$	3,959,360	\$	1,139,835	\$	158,508	\$	58,192	\$	4,578,139
PROGRAM TRANSFERS and (ENCROACHMENTS)				8							
CARRYOVER TO 2011-12	\$ -	\$	867,724	\$	696,336	\$	-	\$.		\$ -	496,370
Deferr ∠venue (9650)	\$ - ,	\$	578,2	,	582,129	\$	· "=	\$		\$	190

12/09/10

2010-11 Interim Categori ograms Restricted

		ormula		RA EETT	NCI	B CAMSP MATH	427-5	Title V	Af	st Century terschool rograms		I, Immigrant lucation
CDE SACS Resource Code:	4(	)45	7.16	4047		4050		4110	h ny d	4124		4201
BEGINNING BALANCE									\$	19	\$	2
				1		<u> </u>						
INCOME							- co			1. 5		
Revenue Limit									184			
Federal Revenues	\$	32,963	\$	53,761	\$	594,899	\$	17,021	\$	2,238,094	\$	60,384
State Revenues												
Local Revenues				-		Section Constitution					_	- Open State of the Con-
TOTAL INCOME	\$	32,963	\$	53,761	\$	594,899	\$	17,021	\$	2,238,094	\$	60,384
PEXPENSES								2				
Certificated Salaries			\$	12,000	\$	362,282			\$	906,945		
Classified Salaries		18			\$	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						7						
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)	\$	2 ⊊•/	\$		\$		\$	17,021	\$	58,468	\$	12/09/10

## 2010-11 First Interim Categorical Programs Restricted

			_	1103.0	lotou	704						
	RE	Ms	*	ASES - Afterschool Program		CSIS Best Practices		lealthy Start	ŀ	PIP TẠC	To	hr Recruit
CDE SACS Resource Code:	58	21	88	6010		6020		6240		6252	r el X	6275
BEGINNING BALANCE							\$	50,000			\$	2,864
INCOME		* (a)						101 T			- 1/4	
Revenue Limit									_			
Federal Revenues	\$	221,953										
State Revenues			\$	917,200			\$	181,192	\$	86,644	)	
Local Revenues								La province de la company				
TOTAL INCOME	\$	221,953	\$	917,200	\$		\$	181,192	\$	86,644	\$	
EXPENSES						The state of the s					-1	
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	\$	2,77
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	\$	V.	\$	(0
Deferr⊾ .evenue (9650)	\$		\$	1 2	e		\$	181,192	\$	4.5.	\$	

2010-11 t Interim Categor ograms Restricted

	Restricted								_				_
		EIA SCE		EIA LEP		Partnership Academies		Partnership Academies	Но	ome to School Transport		School Ba Coordina Prograr	ted
CDE SACS Resource Code:	7090		la la constante de la constant	7091		7220	B. H.	7221		7230	1	7250	
BEGINNING BALANCE		The state of the s		41.00		STEEL STEEL					\$	86	31,849
INCOME			ē	1 12 14 15		T i		eq.					
Revenue Limit					7								
Federal Revenues											-		
State Revenues	\$	1,184,437	\$	215,563	\$	100,136	\$	115,504	\$	475,303			
Local Revenues						1.72- u			\$	58,000			
TOTAL INCOME	\$	1,184,437	\$	215,563	\$	100,136	\$	115,504	\$	533,303	\$		-
EXPENSES						21		340		e			
Certificated Salaries	\$	132,330			\$	22,000	\$	40,171		7			
Classified Salaries	\$	413,500	\$	131,250			\$	8,482	\$	523,951			3'
Employee Benefits	\$	266,681	\$	53,513	\$	4,836	\$	9,907	\$	278,508			
Books & Supplies	\$	335,769	\$	24,467	\$	38,196	\$	36,233	\$	266,542	\$	86	1,848
Services				*	\$	32,302	\$	17,205	\$	(120,399)	ŝ		
Dir & Indirect Costs 7300-7399	\$	36,157	\$	6,333	\$	2,802	\$	3,506	\$	29,599			
Other Outgo 7100-7299 7400-7499	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											STORIUS	
TOTAL EXPENSE	\$	1,184,437	\$	215,563	\$	100,136	\$	115,504	\$	978,201	\$	86	1,848
PROGRAM TRANSFERS and (ENCROACHMENTS)									\$	(444,898)			
CARRYOVER TO 2011-12	\$		\$		\$		\$		\$	•	\$		1
Deferred Revenue (9650)	\$	0.27	\$	•	\$	-	\$	11,824	\$	1 24	\$		

## 2010-11 First Interim Categorical Programs Restricted

		: Categorical Progams		MAA District		MAA Sites	SACS Restriced Funds		
CDE SACS Resource Code:	200	9xxx		9087		9087		Total	
BEGINNING BALANCE	\$	124,968	\$	415,303	, i	Company of the company	\$	6,718,269	
INCOME				6					
Revenue Limit					1		\$	298,347	
Federal Revenues							\$	15,984,067	
State Revenues		×					\$	8,149,941	
Local Revenues	\$	193,268			4		\$	3,759,245	
TOTAL INCOME	\$	193,268	\$		\$		\$	28,191,600	
EXPENSES		:		)	×	0 31 4			
Certificated Salaries	\$	26,086	į.		C C7-57 - 1		\$	14,433,293	
Classified Salaries	\$	88,883		CC 5 21	(9)		\$	8,428,132	
Employee Benefits	\$	62,151					\$	8,087,316	
Books & Supplies	\$	1,020,311	\$	418,103			\$	8,608,642	
Services				/	, Ai		\$	1,813,566	
Dir & Indirect Costs 7300-7399	\$	5,337					\$	903,498	
Other Outgo 7100-7299 7400-7499		100 - 211 - 12 - 12 - 12 - 12 - 12 - 12		A CONTRACTOR OF THE PARTY OF TH			\$	713,569	
TOTAL EXPENSE	\$	1,202,768	\$	418,103	\$		\$	42,988,015	
PROGRAM TRANSFERS and (ENCROACHMENTS)	\$	(935,000)	ä				\$	(10,877,950)	
CARRYOVER TO 2011-12	\$	50,501	\$	(2,800)	\$		\$	2,799,837	
L ∌d Revenue (9650)	\$		\$	× 2.5	\$		\$	1,484,251	

SAC	CS Restriced Funds
	Total
\$	6,718,269
-	
	F
\$	298,347
\$	15,984,067
\$	8,149,941
\$	3,759,245
\$	28,191,600
\$	14,433,293
\$	8,428,132
\$	8,087,316
\$	8,608,642
\$	1,813,566
\$	903,498
\$	713,569
\$	42,988,015
\$	(10,877,950)
\$	2,799,837
Ψ	2,133,031

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

	110101140	s, Experiolitares, and O	g				
Des: 10 Resour	Object rce Codes 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. ES							
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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		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							
nd Transfers	8900-8929	2,199,560.00	2,199,560.00	260.92	2,188,100.00	(11,460.00)	-0.5%
ದ,ansfers Out	7600-7629	196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	(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%
3) 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

Des '' 'on	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. REASE (DECREASE) IN FUND  L JE (C + D4)			(4,084,075.00)	(4,084,075.00)	(6,468,675.68)	2,228,478.00		
F. FUND BALANCE, RESERVES			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(171,071.0)	2,020,110.00		
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	A	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 In and Cash in County Treasury	nvestments	9775	445,437.00	240,700.11		240,700.11		
Other Designations		9780	1,103,920.00	2,231,750.00		488,920.00		
⊤extbooks	0000	9780	615,000.00					
10-11 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		9790	V-5 - V-5			11,916,413.58		
d) Unappropriated Amount		9790	4,891,081.49	3,821,819.38	A			

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

Description Resource Cod	Object es 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)	1.	(4,084,075.00)	(4,084,075.00)	(6,468,675.68)	2,228,478.00		
F. FUND BALANCE, RESERVES		PE 148 16	es - 11			Clarky In a	
Beginning Fund Balance     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)	<sup>2</sup> - 11	13,759,469.69	13,759,469.69		13,759,469.69		
d) Other Restatements	9795	.0.00	0.00	傾覆置黑海	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		
	9712	172,364.00	172,364.00		172,364.00		
Stores	9713	39,211,20	39,211.20		0.00		
Prepaid Expenditures	9719	0.00	0.00		0.00		
All Others	9730	0.00	0.00		0.00		
General Reserve  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			2 198	在学就等的	
2010-11 Potential Maintenance Needs 0000	9780	488,920.00					
School Site/Program Carryover 09-10 0000	9780		2,231,750.00		67 - 12	A 1 / 28	
2010-11 Potential Maintenance Needs 0000	9780				488,920.00		
c) Undesignated Amount	9790				11,916,413,58		
d) Unappropriated Amount	9790	4,891,081.49	3,821,819.38			nd Salve Well	

	Page 1	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes 3000-3299, 4000-	Codes	(A)	(B)	(C)	(D)	(E)	(F)
NCLB/IASA (incl. ARRA)	4139, 4201-4215, 4610, 5510	8290						
	The property of							
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA/WIA	5600-5625	8290	HIGH DESCRIPTION OF THE PERSON		0.00			
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				2000年1月 1000年1月				
Other State Apportionments							(A)	
Community Day School Additional Funding								
Current Year	2430	8311	<b>为国际</b>				A CHARLES	
Prior Years	2430	8319		生活。				
ROC/P Entitlement	6255 6260	0244	10000000000000000000000000000000000000					
Current Year Prior Years	6355-6360	8311						
Special Education Master Plan	6355-6360	0319						
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311					<b>建</b> 管 对	
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%
1 Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	194
Class Size Reduction, K-3		8434	1,927,800.00	1,927,800.00	0.00	1,927,800.00	0.00	J.0%
Child Nutrition Programs	The state of the same	8520	0.00	0.00	0.00	0.00	E OF THE SECOND	
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	39,060.00	39,060.00	New
Lottery - Unrestricted and Instructional Materia	ls	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	3 7 7 7							
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	alian ar is	
Other Subventions/In-Lieu Taxes	- E-4E-	8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources,	3, 3-1	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	Mark Services					
School Community Violence								
Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590	9章以西部第四十		TRANSFER PROPERTY		<b>当然运动工作。</b>	
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	7.19
TOTAL, OTHER STATE REVENUE	كالمحوص	16.12	9,100,252.00	9,100,252.00	481,109.49	9,560,261.00	460,009.00	5.1%
OTHER LOCAL REVENUE	more than the said	-	the state of the s					
Other Local Revenue County and District Taxes	2 8							
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		- 10
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		1
Supplemental Taxes	1.0	8618	0.00	0.00	0.00	0.00		SUN DE
Non-Ad Valorem Taxes								
Parcel Taxes California Dent of Education		8621	0.00	0.00	0.00	0.00	0.00	0.0%

De≤cription Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
ICATED SALARIES							1
	4400	00 000 047 00		5 450 007 40	00 700 450 00	0.005.750.00	18
Certificated Teachers' Salaries	1,100	29,028,917.00	29,028,917.00	5,150,037.42	26,763,158.00	2,265,759.00	7.
Certificated Pupil Support Salaries	1200	2,221,129.00	2,221,129.00	683,771.31	2,159,004.00	62,125.00	2.3
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.:
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 -							31
Classified Instructional Salaries	2100	66,646.00	66,646.00	23,248.41	66,801.00	(155.00)	-0.
Classified Support Salaries	2200	2,583,968.00	2,583,968.00	914,406.46	2,592,193.00	(8,225.00)	-0.
Classified Supervisors' and Administrators' Salaries	2300	530,856.00	530,856.00	217,268.18	604,272.00	(73,416.00)	-13.
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.
Other Classified Salaries	2900	874,442.00	874,442.00	175,566.48	801,216.00	73,226.00	8.
TOTAL, CLASSIFIED SALARIES	200	7,313,422.00	7,313,422.00	2,241,550.81	7,300,675:00	12,747.00	0.
MPLOYEE BENEFITS		7,010,422.00	1,010,422.00	2,2-71,000,01	7,000,070.00	12,141.00	1
				10 10 3.5			SE.
STRS	3101-3102	2,850,963.00	2,850,963.00	889,962.21	2,690,121.00	160,842.00	5.
PERS.	3201-3202	740,332.00	740,332.00	225,789.89	738,532.00	1,800.00	0.
OASDI/Medicare/Alternative	3301-3302	1,081,328.00	1,081,328.00	319,640.95	1,073,139.00	8,189.00	0.
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
Unemployment Insurance	3501-3502	305,576.00	305,576.00	93,302.59	304,099.00	1,477.00	0
Workers' Compensation	3601-3602	1,169,977.00	1,169,977.00	355,496.81	1,155,651.00	14,326.00	1
l, Allocated	3701-3702	1,842,601.00	1,842,601.00	973,046.42	1,845,669.00	(3,068.00)	-0.
J. Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.
PERS Reduction	3801-3802	191,701.00	191,701.00	49,652.19	190,668.00	1,033.00	0.
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS		16,620,835.00	16,620,835.00	4,989,984.44	16,145,544.00	475,291.00	2.
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.
Books and Other Reference Materials	4200	13,283.00	13,283.00	9,777.20	8,483.00	4,800.00	36.
Materials and Supplies	4300	555,090.00	555,090.00	240,694:00	1,376,901.00	(821,811.00)	-148
Noncapitalized Equipment	4400	54,202.00	54,202.00	38,192.55	142,365.00	(88,163.00)	-162
	4700	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES	10000000	639,323.00	639,323.00	291,255.73	1,544,497.00	(905,174.00)	-141.
SERVICES AND OTHER OPERATING EXPENDITURES		000 020:00	000,020.00	201,2001.0	13	(000)	, , , ,
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.
Travel and Conferences	5200	79,246.00	79,246.00	19,149.41	63,342.00	15,904.00	20.
Dues and Memberships	5300	34,754.00	34,754.00	19,828.23	34,897.00	(143.00)	-0.
Insurance	5400-5450	694,986.00	694,986.00	668,592.48	701,047.00	(6,061.00)	-0.
Operations and Housekeeping Services	5500	2,019,851.00	2,019,851:00	676,277.20	2,019,851.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	207,834.00	207,834.00	90,674.41	207,145.00	689.00	0.
Transfers of Direct Costs	5710	181,500.00	181,500.00	24,083.29	181,500.00	0.00	0.
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and	3.00	0.00	5,50	5.50	0.00	0.00	J.
Onerating Expenditures	5800	1,052,082:00	1,052,082.00	321,823.20	1,188,689.00	(136,607.00)	-13.
nunications	5900	318,085.00	318,085.00	41,769.50	318,112.00	(27.00)	0.
JI'AL, SERVICES AND OTHER							

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)
	Resource Codes	Codes		(6)	(6)			
INTERFUND TRANSFERS			× .					
INTERFUND TRANSFERS IN				Forces		- 1 5	Ĩ	
From: Special Reserve Fund		8912	2,171,000.00	2,171,000.00	260.92	2,171,000.00	0.00	0.09
From: Bond Interest and				Three S		L. J. J.	1 8	
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	28,560.00	28,560.00	0.00	17,100.00	(11,460.00)	-40.19
(a) TOTAL, INTERFUND TRANSFERS IN			2,199,560.00	2,199,560.00	260.92	2,188,100.00	(11,460.00)	-0.59
INTERFUND TRANSFERS OUT			- 1					1200
To: Child Development Fund		7611	-0.00	0,00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- 1 .5		
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0:00	0.00	0.00	0.09
To: Cafeleria Fund		7616	196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	* 0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		112.00	196,856.00	196,856.00	33,489.96	196,856.00	0.00	0.09
OTHER SOURCES/USES		195. 18		A VIII		AS THE		
SOURCES	V-W-						E	
State Apportionments		1 1772			-2-		* 1	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds					egetak jerk	STILL NO	5	
Proceeds from Sale/Lease-								
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	.04
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		2245			- E.			
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					- T		5	
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		7000	0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS			0.00	0,00	0.00	0.00	0.00	
		0000	44.0 17 700 551	44.045.300.00	(004 000 44)	(40.077.050.00)	405 500 50	COMPA
Contributions from Unrestricted Revenues		8980	(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	T		(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			I .	li .	7:			I

Percription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INCREASE (DECREASE) IN FUND	Nesource Godes	Codes	70			(=)		
_ANCE (C + D4)		-XI	(4,765,642:00)	(4,765,642.00)	(6,186,142.71)	(3,918,465.00)	(特別)	生物
F. FUND BALANCE, RESERVES			P X X 25.74			*-		
1) Beginning Fund Balance	TOTAL TOTAL	****	<b>1</b> 建二、连 发台	K 73 14 25				. 1
a) As of July 1 - Unaudited	80	9791	6,718,268.85	6,718,268.85		6,718,268.85	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00 6,718,268.85	0.00	0.05
c) As of July 1 - Audited (F1a + F1b)		9795	6,718,268.85	6,718,268.85		0.00	0.00	0.0
d) Other Restatements     e) Adjusted Beginning Balance (F1c + F1d)		3133	6,718,268.85	6,718,268.85		6,718,268.85	0.00	
2) Ending Balance, June 30 (E + F1e)			1,952,626.85	1,952,626.85		2,799,803.85		
Components of Ending Fund Balance a) Reserve for		0711		0.00		0.00		
Revolving Cash		9711 9712	0.00	0.00		0.00		
Stores Prepaid Expenditures		9712	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 In	vestments.							
and Cash in County Treasury		9775	0.00	0.00		2,799,836.73		
Other Designations	3200	9780 9780	1,952,661.38	1,952,661.38		2,799,030.73		
Carryover of ARRA SFSF Funds  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		67.1			
SBCP Carryover	7250	9780	705,441.98					
QEIA Funding Restricted for Chapman	7.400	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	and a second				
Planned Carryover ARRA SFSF Funds	3200	9780		111,326.44				
Medi-Cal Billing Carryover	5640	9780	egic ross. I	240,293.65				
Teacher Recruitment and Retention	6275	9780	14. A. Santas	2,863.74		1. Try		
ELAP Program Restricted Carryover	6286	9780		48,967.88				
Special Education Restricted Carryove	6500	9780		42,852.00				
SBCP Carryover	7250	9780		705,441.98	THE REAL PROPERTY.		<b>建一种</b>	
QEIA Funding Restricted for Chapman	7400	9780	<u> </u>	150,356.11				
Carryover for Summer '10 Maint. Proje		9780		110,233.77				
Local Funds including MAA Set Aside	9010	9780	1, 1, 5, 6	540,325.81				
Title I Carryover	3010	9780		100		867,723.64		
Title LARRA Carryover	3011	9780		Late Transport March 1997		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	1000			49,999.66	The same	ra unit
RRMA Carryover	8150	9780	De CO			136,957.77		
Local Programs including MAA Carryo	9010	9780	prisoner of the			47,722.81	on appropriate the second of t	* **/**********************************
c) Undesignated Amount d) Unappropriated Amount		9790 9790	(34.53	(34.53)		(32.88)		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
Description	3000-3299, 4000-	00000		F 1842'5. 15	5 8 8 1 F 2			
NCLB/IASA (incl. ARRA)	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	All Outer	0230	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			Sjoorjan nee	5,007,07				
Other State Apportionments	A			rat la les desides		*		E ivin a
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		, E		BANG TO ME		7.5	1,5	
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	198
Class Size Reduction, K-3	TU OSOTI DEVIA	8434	0.00	0.00	0.00	0.00	TATE OF STATE	
Child Nutrition Programs	and the	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 Materia		8560	176,480.00	176,480.00	17,102.83	229,731.00	53,251.00	30.2%
Tax Relief Subventions Restricted Levies - Other				1376				
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	A STATE OF THE REAL PROPERTY.	8587	0.00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	12,682.00	198,647.00	198,647.00	Nev
Healthy Start	6240	8590	0.00	0.00	181,192.00	181,192.00	181,192.00	Nev
Class Size Reduction Facilities	6200	8590	. 0.00	0.00	0.00	0.00	0.00	0.09
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.09
Quality Education Investment Act	7400	8590 🦿	200,000.00	200,000.00	0.00	216,469.00	16,469.00	8.29
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)	-5.39
TOTAL, OTHER STATE REVENUE		C23	7,729,022.00	7,729,022.00	1,290,830.31	8,149,941.00	(420,919.00)	5.49
OTHER LOCAL REVENUE	or emercia	3611113	and all the constraints and				- 4	
Other Local Revenue County and District Taxes						:=		
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	) . J
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	<u> </u>
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								

California Dept of Education SACS Financial Reporting Software - 2010.2.0 File: fundi-a (Rev 06/10/2010)

27

Page 4

Printed: 12/10/2010 8:10 AM

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
FICATED SALARIES	0000	- 43		101		151	
Codificated Toophore' Salarian	4400	40 000 505 00	40,000,505,00	7.057.000.05	40 400 000 00		
Certificated Teachers' Salaries	1100	12,208,535.00	12,208,535.00	7,257,608.65	13,402,969.00	(1,194,434.00)	-9.89
Certificated Pupil Support Salaries	1200	135,295.00	135,295.00	199,472.05	377,701.00	(242,406.00)	-179:29
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	24.59
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		
Classified Supervisors' and Administrators' Salaries	2300	283,506.00	283,506.00	135,480.44	252,318.00	(19,065.00)	-1.29
Clerical, Technical and Office Salaries	2400			200 200	- BaltieColes	31,188.00	11.09
Other Classified Salaries	2900	628,540.00 302,062.00	628,540.00 302,062.00	151,564.92	455,492.00	173,048.00	27.59
TOTAL, CLASSIFIED SALARIES	2500			137,558.89	308,430.00	(6,368.00)	-2.19
EMPLOYEE BENEFITS	6-8-m	9,199,702.00	9,199,702.00	2,075,315.18	8,428,132.00	771,570.00	8.49
CIMI COTES SCRICING							
STRS	3101-3102	879,050.00	879,050.00	309,100.05	1,040,219.00	(161,169.00)	-18.39
PERS	3201-3202	815,081.00	815,081.00	208,418.81	828,474.50	(13,393.50)	-1.69
OASDI/Medicare/Alternative	3301-3302	769,718,00	769,718.00	208,043.00	796,273.50	(26,555.50)	-3.59
Health and Welfare Benefits	3401-3402	3,536,936.00	3,536,936.00	862,863.72	3,622,843.00	(85,907.00)	-2.49
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)	-11.69
9, Allocated	3701-3702	946,461.00	946,461.00	12,840.00	942,115.00	4,346.00	0.59
β, 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	0.09
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		1.7	7			and the second second	
				2.51		197	
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)	Nev
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)	-97.99
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)	-199.39
SERVICES AND OTHER OPERATING EXPENDITURES						1	
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)	
Dues and Memberships	5300	300.00	300.00	284.00	300.00		-28.69
Insurance	5400-5450	13,537.00	13,537.00	13,537.00		0.00	0.0%
Operations and Housekeeping Services	5500	0.00			13,537.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	1,113.91	0.00	0.00	0.09
Transfers of Direct Costs	Ī	87,185:00	87,185.00	76,861.67	87,185.00	0.00	0.09
Transfers of Direct Costs - Interfund	5710	(181,500.00)	(181,500.00)	(29,873.29)	(181,500.00)	0.00	0.0%
	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 40
nunications	5900	41,260.00	41,260.00	12,615.10	42,584.00	Device the Control of	16.4%
I JIAL, SERVICES AND OTHER	0000	71,200.00	41,200.00	12,010.10	42,304.00	(1,324.00)	-3.2%
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	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
	Codes	(A)	(6)	(6)	(D)	. (E)	<u>(F)</u>
INTERFUND TRANSFERS INTERFUND TRANSFERS IN		J4 III		= 4	i		
MITERIORD INCHOSICENCE							
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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							e late
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/			198			A 18	- i,
County School Facilities Fund	7613	0:00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund	7616	0.00	00,00	0.00	-0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL; INTERFUND TRANSFERS OUT	- V	0.00	0.00	0.00	0.00	0.00	0.09
other sources/uses  sources							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00		
Proceeds							
Proceeds from Sale/Lease-	0050		0.00	0.00	0:00	0.00	
Purchase of Land/Buildings Other Sources	8953	0.00	0.00	0.00	0.00	0.00	<u>)9</u>
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds							
Proceeds from Certificates	9074	0.00	0.00	0.00	0.00	0.00	0.00
of Participation  Proceeds from Capital Leases	8971 8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds	8973	0:00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES	of and a	0.00	0.00	0.00	0.00	0.00	0.09
USES	L 3	A-1 A- 5-1	T	1		- 1	1 30
Transfers of Funds from				0.00			
Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses (d) TOTAL, USES	7699	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS		0.00	0.00	0.00	0,00	0.00	0.07
Contributions from Unrestricted Revenues	8980	11,345,730.00	11,345,730.00	234,965.11	10,877,950.00	(467,780.00)	-4.19
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Restricted Balances	8997	-0.00	0.00	0.00	0.00	0.00	0.03
(e) TOTAL, CONTRIBUTIONS		11,345,730.00	11,345,730.00	234,965.11	10,877,950.00	(467,780.00)	-4.19
TOTAL, OTHER FINANCING SOURCES/USES			7				
(a - b + c - d + e)		11,345,730.00	11,345,730.00	234,965.11	10,877,950.00	467,780.00	-4.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col·B & D) (E)	% Diff (E/B) (F)
INCREASE (DECREASE) IN FUND	710002100 00000	00000			(9)	107	4 4 4 4 1	
ANCE (C + D4)			(8,849,717.00)	(8,849,717.00)	(12,654,818.39)	(1,689,987.00)		
F. FUND BALANCE, RESERVES			- and 1 ft 1					
1) Beginning Fund Balance				a 1		10 10		
a) As of July 1:- Unaudited		9791	20,477,738.54	20,477,738.54		20,477,738.54	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			20,477,738.54	20,477,738.54		20,477,738.54	SPECIFIC PROPERTY.	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
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)			11,628,021.54	11,628,021.54		18,787,751.54		
Components of Ending Fund Balance								
a) Reserve for					100000000000000000000000000000000000000			
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	en artika en ek ek	
Designated for the Unrealized Gains of I	nvestments							
and Cash in County Treasury		97.75	445,437.00	240,700.11		240,700.11	100	
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		All and the second		2007	
Carryover of ARRA SFSF Funds	3200	9780	111,326.44			Line no A		
Medi-Cal Billing Carryover	5640	9780	240,293.65					
Teacher Recruitment and Retention	6275	9780	2,863.74	e neta 134	新疆 [[[]]			
ELAP Program Restricted Carryover	6286	9780	48,967.88		V. Carrier	111111111111111111111111111111111111111		
Special Education Site Carryover	6500	9780	42,852.00	antanio Si 9		Tana ne		
SBCP Carryover	7250	9780	705,441.98				<b>拉里</b> 沙亚洲	
QEIA Funding Restricted for Chapman	7400	9780	150,356.11				<b>美国的</b>	
Summer '10 Maint. Projects Carryover	8150	9780	110,233.77	LATER SAVIAL			<b>发展型装</b>	
Local Funds Including MAA set aside	9010	9780	540,325.81	3-1-1				
School Site/Program Carryover 09-10	0000	9780	A THE ASSESSMENT OF THE	2,231,750.00		Letteral En 14	14000	
Planned Carryover ARRA SFSF Funds	3200	9780		111,326.44				
Medi-Cal Billing Carryover	5640	9780	17	240,293.65				が開催
Teacher Recruitment and Retention	6275	9780		2,863.74				
ELAP Program Restricted Carryover	6286	9780		48,967.88		0		
Special Education Restricted Carryove	6500	9780		42,852.00		i a		
SBCP Carryover	7250	9780		705,441.98				
QEIA Funding Restricted for Chapman	7400	9780	AY	150,356.11				
Carryover for Summer 10 Maints Proje	8150	.9780	STATE OF PARTY	110,233.77			alan estate and a second	W
Local Funds including MAA Set Aside	9010	9780		540,325.81	(\$5. september)			
2010-11 Potential Maintenance Needs	0000	9780		10° 1		488,920.00		
Title I Carryover	3010	9780	- 05 - 5			867,723.64		
Title I ARRA Carryover	3011	9780				696,335.93	Carrier and	
ARRA SFSF Planned Carryover	3200	9780				496,370.44	5400	
Title II Carryover	4035	9780			Complete State	504,726.48		
Healthy Start Carryover	6240	9780				49,999.66	O FEBRUARY STATE	
RRMA Carryover	8150	9780	7			136,957.77	Tage Section	

33

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		37	A 100 PM	4			
Principal Apportionment		27.40	4 200	1.00		1	
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	3.09
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	12.49
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	8021	168,492.00	168,492.00	0.00	168,926.00	434.00	0.35
Timber Yield Tax	8022	7,286.00	7,286.00	0.00	1,553.00	(5,733.00)	-78.75
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				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	*** **********************************	16 21	
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	10.19
Prior Years' Taxes	8043	48,431.00	48,431.00	30,709.49	54,292.00	5,861.00	12.19
Supplemental Taxes	8044	312,833.00	312,833.00	0.00	132,898.00	(179,935.00)	-57.5
Education Revenue Augmentation		440,000,004,000		0.00	44 450 057 00		44.04
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	Ner
Community Redevelopment Funds (SB 617/699/1992)	8047	303,100.00	303,100.00	212,157.00	212,157.00	(90,943.00)	-30.09
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)				3 . D. F. S.			
Royalties and Bohuses	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	ን. <u>ወ</u>
Less: Non-Revenue Limit (50%) Adjustment	8089	0,00	0.00	0.00	0.00	0.00	ى.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	2004	(000 047 00)	4000 047 000	0.00	1000 047 00	0.00	
Transfers - Current Year 0000  Continuation Education ADA Transfer 2200	8091	(298,347.00)	(298,347.00)	0.00	(298,347.00)	0.00	0.0
	8091	Name of the last o	1 - TO THE LAND		41	0.00	0.0
Community Day Schools Transfer 2430  Special Education ADA Transfer 6500	8091 8091	298,347.00	298,347.00	0.00	298,347.00	0.00	0.0
All Other Revenue Limit	0091	290,547.00	298,347.00	0.00	290,347.00	0.00	0.0
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	4 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	
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

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)
Yther	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	2 0.00	0.00	0.00	0.0
Not Subject to NE Dediction	0023	0.00	0.00	0.00	0:00	0.00	
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0
Sales	to provide the		Contract of the second	n in a manager			
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				graff Strikt'll i	a- 1-31		
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0
ss-Through Revenues From Local Sources	8697	0.00	0.00	0.00	0.00	0.00	0.0
al 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			406.80				
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/P Transfers		E SETP IN	0.00	0.00	0.00	0.00	0.0
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	
All Other Transfers In from All Others	8799		0.00	0.00	0.00		0.0
TOTAL, OTHER LOCAL REVENUE	0/39	0.00				0:00	0.0
TOTAL OTHER EGONE REVENUE		4,537,063.00	4,537,063.00	253,021.17	4,678,195.00	141,132.00	3.1

Description	Resource Code	Object s Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	(Col B & D)	% Diff (E/B)
CAPITAL OUTLAY	Resource Code	s codes	(A)	(B)	(C)	(D)	(E)	(F)
								7/1 60
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)	Ne
Books and Media for New School Libraries		Gasas e	1.2.2.5	1.	A 114.1		- An elizabeth	
or Major Expansion of School Libraries Equipment	A STATE OF	6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6400 6500	1,951.00 3,165.00	1,951.00	11,709.78	1,951.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0500	5,116.00	3,165.00 5,116.00	54,238.17	111,286.00	(108,121.00)	1725-
OTHER OUTGO (excluding Transfers of Indir	art Coste)		5,116.00	5,116.00	81,998.03	119,284.00	(114,168.00)	-2231.6
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00					
State Special Schools		7110	21,235.00	21,235.00	0.00.	0,00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payment	s	7130	21,233.00	21,233.00	(11,460.00)	21,235.00	0.00	0.05
Payments to Districts or Charter Schools		7141	11,000.00	11,000.00	8,266.88	11,000.00	0.00	0.09
Payments to County Offices		7142	323,873.00	323,873.00	0.00	359,566.00	(35,693.00)	-11.09
Payments to JPAs	711 x 12	7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools	Tayla	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 Apport	and the second		1 .7 .69				a 1130	
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	. 2.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.05
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service - Interest		7438	165,123.00	165,123.00	116,236.65	165 122 00	0.00	0.00
Other Debt Service - Principal		7439	890,642.00	890,642.00	661,239.40	165,123.00 936,642.00	(46,000,00)	0.09
OTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		1,411,873.00	1,411,873.00	774,282.93	1,493,566.00	(46,000.00)	-5.29
THER OUTGO - TRANSFERS OF INDIRECT (						7,400,000.00	(81,693.00)	-5.89
Transfers of Indirect Costs	10	7310	0.00	200				
Transfers of Indirect Costs - Interfund	33-11	7350	(110,126.00)	(110 126 00)	0.00	(110 126 00)		0.516.700
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS	7330	(110,126.00)	(110,126.00)	0.00	(110,126.00)	0.00	0.09
-1 Se - The State of March 1971 - 71-	CARAC	And the second	-		0.00	1	0.00	0.07

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

acription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
EVENUES								
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		V
I, EXPENDITURES		*		100				-
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		WAR IN
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(196,856.00)	(196,856.00)	83,037.86	(196,856,00)		
OTHER FINANCING SOURCESAUSES								
Interfund Transfers a) Transfers In	E 20	8900-8929	196,856.00	196,856.00	81,782.91	196,856.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses								
a) Sources	75 6 6	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			196,858.00	196,856.00	81,782,91	196,856.00		La sala

## 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
REVENUE LIMIT SOURCES		U S						_
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	0.09
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						3333333	2.50	0,076
Sales			- 1	1	1			
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	× 3	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	. 7%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			100					
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%
OTAL, REVENUES			3,431,658.00	3,431,658.00	702,643.30	3,431,658.00		No.

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

'cription Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ICES 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	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.05
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	0.09
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	0.05
Professional/Consulting Services and Operating Expenditures	5800	19,833.00	19,833.00	29,856.69	19,833.00	0.00	0.09
Communications	5900	7,604.00	7,604.00	307,19	7,604.00	0.00	0.05
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		51,047.00	51,047.00	37,194.30	51,047.00	0.00	0.09
CAPITAL OUTLAY				46			
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Equipment	6400	0.00	0.00	9,580.73	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL; CAPITAL OUTLAY		0.00	0.00	9,580.73	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)	1	7					
Debt Service						- 1	
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.05
er Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
		0.00	0.00	0.00	0.00	0.00	0.03
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	1	b.,	-				
Transfers of Indirect Costs - Interfund	7350	110,126.00	110,126.00	0.00	110,126.00	0.00	- 0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		110,126.00	110,126.00	0.00	110,126,00	_0:00	0.05
OTAL, EXPENDITURES		3,628,514.00	3,628,514.00	619,605.44	3,628,514.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES							A STATE OF THE STA
1) Revenue Limit Sources	8010-8099	0.00	0.00	0,00	0.00	0.00	0.05
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	0.09
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 Salarles	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	4 - 8	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)  D. OTHER FINANCING SOURCES/USES	7 -	(780,427.00)	(780,427.00)	(602,409.32)	(780,427.00)	CONTROLLEMENT	C-FEED WAR
		49.00					
Interfund Transfers     a) Transfers in	8900-89291	0.00	0.00	0.00	0.00	0.00	^
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		cis -					
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		20世紀3

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

~~cription	Resource Codes	Object Codes	Original Büdget (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			5.					
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.05
OTHER LOCAL REVENUE			1 to 100					
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		7	1/2				7.	
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	<b>《神》以上是</b>	

# 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	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS					-1		7
	4					j	
INTERFUND TRANSFERS IN					.,	11 B 1	
From: General, Special Reserve,							
& Building Funds	8915	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
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					1		
SOURCES			4.				
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES					_1_1		
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	v
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS							
		Property of the second	Alatin variable			2000年建	
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%
And the second s		3.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			lke e l	- 1			
(a - b + c - d + e)		0.00	0.00	0.00	0.00		

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

escription	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)
ET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,948,143.00)	(4,948,143.00)	(4,094,565.29)	(4,948,143.00)		
FUND BALANCE, RESERVES		1					20.00	
1) Beginning Fund Balance					CITY CONTRACT			
a) As of July 1 - Unaudited		9791	23,959,486.56	23,959,486.56		23,959,486.56	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			23,959,486.56	23,959,486.56		23,959,486.56		200
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			23,959,486.56	23,959,486.56		23,959,486:56		
2) Ending Balance, June 30 (E + F1e)		-	19,011,343.56	19,011,343.56		19,011,343.56		
Components of Ending Fund Balance a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00	<b>有量。</b> 是	
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0,00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00		0.00		
Designated for Economic Uncertainties	- 1	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		Y		

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

Description Resource C	odes 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			<i>(2)</i>				
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.03
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	0.03
PERS	3201-3202	7,063.00	7,063.00	1,767.00	7,063.00	0.00	0.05
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	0.05
Unemployment Insurance	3501-3502	475.00	475.00	122.88	475.00	0.00	0.05
Workers' Compensation	3601-3602	1,920.00	1,920.00	467.61	1,920.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	1,532.00	1,532.00	381.72	1,532.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		27,949.00	27,949.00	6,189.09	27,949.00	0.00	0.09
DOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	Name of Street
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	
Noncapitalized Equipment	4400	0.00	0.00	11,432.86	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	11,432.86	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES		ы —н	A) AH	-			=
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.05
Transfers of Direct Costs	5710	0.00	0.00	1,920.00	0.00	0.00	0.05
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	3,666.00	3,666.00	112,879.55	3,666.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,666.00	3,666.00	114,799.55	3,666.00	0.00	0.09

acription Resource Code	es Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
RFUND TRANSFERS	outer over			751		1-1	-1.1
APUND TRANSPERS							
INTERFUND TRANSFERS IN	(9)	-, -					
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				e , s			
3/	F1						×
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	0.09
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			1.				
SOURCES			5				
Proceeds Proceeds from Sale of Bonds	8951	0.00	0,00	0.00	0.00	0.00	0.0
Proceeds from Sale/Lease-	0001	0.00	0,00	5.66	0.00	0.00	0.0
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	0300	2 7 1 8 A	0.00	0.00	0.00	0.00	0.0
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0
roceeds 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 Z		went here		= =		7. =	27A T
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
ONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0
OTAL, 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 Ob	lect 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)	-	v	(619,779.00)	(619,779.00)	160,260.24	549,681.00		
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance		- 1						
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	0.03
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	1686.045	0.00	0.00	0.05
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) Resérve 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	OTEN A VASA	0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		9.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00	.0.00		0.00		
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	<b>G</b> San Since	0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				11,547,503.78	HICK CANADA	3
d) Unappropriated Amount		9790	10,378,043.78	10,378,043.78				

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
-scription R	esource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
TIFICATED SALARIES			ļ ļ				
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						T 31	
				-			
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	0.09
PERS Reduction	3801-3802	4,060.00	4,060.00	1,009.05	4,060.00	0.00	0.09
ver Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, EMPLOYEE BENEFITS		78,206:00	78,206.00	18,679.74	78,206.00	0.00	0.0
BOOKS AND SUPPLIES	8.58						
2	* -1						
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		8 11 13			- 4	5	-
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 Gosts	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	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	JRES	0.00	0.00	0.00	0.00	0.00	0.0

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

Description Resourc	se Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS				- 7			7
8		) .					
INTERFUND TRANSFERS IN						7	
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/				5			
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		1.1					
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources						- 1	
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	. 4
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	
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	9	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	6990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00		0.05
TOTAL, OTHER FINANCING SOURCES/USES					ı,		
(a - b + c - d + e)		(28,560.00)	(28,560.00)	0.00	(17,100.00)		

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

*escription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ET INCREASE (DECREASE) IN FUND GALANCE (C + D4)		-	758,104.00	758,104.00	794,484.87	758,104:00		
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	20	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	2 8 1 Marin 19	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		1	78,727.28	78,727.28		78,727.28		
2) Ending Balance, June 30 (E + F1e)		1	836,831.28	836,831.28		836,831.28		
Components of Ending Fund Balance a) Reserve for					學一樣是			
Revolving Cash		9711	0.00	0.00		0.00	1000	
Stores	2.	9712	0.00	0.00		0.00		
Prepald Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00		0.00		
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of								
Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790		STATE BURE		836,831.28		
d) Unappropriated Amount		9790	836,831.28	836,831.28	420	<b>独身的地震地震</b>		1000

Description Resource Code:	s Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	s Object Godes		101	101	(6)	151	7.
CLASSIFIED SALARIES			B 51				
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.05
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.05
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	0.03
EMPLOYEE BENEFITS				e			
				-			
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.01
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.03
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.03
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.03
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.05
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0,00	0.03
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.03
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0,00	0.00	0.09
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.05
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.05
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.01
BOOKS AND SUPPLIES			Charles and the				
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	100
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.05
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.05
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	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.05
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
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

~scription	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
RFUND TRANSFERS				1			
INTERFUND TRANSFERS IN		= (					
		i i					
To: State School Building Fund/ County School Facilities Fund		2					
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		f					
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		8 =					
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	10.
Proceeds from Capital Leases	8972	0,00	0.00	0.00	0.00	0.00	0.
· Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00			
and the second s	× .				0.00	0.00	0.
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.6
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
ONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	9.00	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
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		1,436,670.00	1,436,670.00	0.00	1,436,670.00		

Description R	esource 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)		t:	(30,268,00)	(30,268.00)	381,798.11	(30,268.00)		
F. FUND BALANCE, RESERVES						E 8		
1) Beginning Fund Balance					以協議的心能化			
a) As of July 1 - Unaudited		9791	978,023.32	978,023.32		978,023.32	0.00	0.09
b) Audit Adjustments		9793	0.00	- 0.00		0.00	0.00	- 0.09
c) As of July 1 - Audited (F1a + F1b)			978,023.32	978,023.32		978,023.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			978,023.32	978,023.32		978,023.32	- Station of	
2) Ending Balance, June 30 (E + F1e)			947,755.32	947,755.32		947,755.32		
Components of Ending Fund Balance a) Reserve for						30 6		
Revolving Cash		9711	0.00	0.00		0.00	an last Seval	
Stores		9712	0.00	0.00		0.00	and the state of	
Prepaid Expenditures		9713	0.00	0.00		0.00	X 1430 Talk	
All Others		9719	0.00	0.00		-0.00		
General Reserve		9730	0.00	0.00	作品 医二次	0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts					E STATE OF THE STA			
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		1000
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				947,755.32		1
d) Unappropriated Amount		9790	947,755,32	947,755.32				

scription Resour	ce Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SSIFIED SALARIES	34,000		,	X			
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			4			1	
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							
oks 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	N ER CHI				n Hyd		-
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
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	0.05
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	9,449.73	0.00	0.00	0.0

Description	Resource Codes	Oblect Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	Tresource Goods			127	121			7
NIERFUND IRANSFERS					(a)			
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.03
Other Authorized Interfund Transfers In	12	8919	0.00	0.00	0.00	0.00	0.00	0.07
(a) TOTAL, INTERFUND TRANSFERS IN	10	+13 -1	0.00	. 0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	2,171,000.00	2,171,000.00	260.92	2,171,000.00	0.00	0.05
To: State School Building Fund/	2							
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.05
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.05
(b) TOTAL, INTERFUND TRANSFERS OUT			2,171,000.00	2,171,000.00	260.92	2,171,000.00	0.00	0.09
OTHER SOURCES/USES			22					
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0,00	0.00	0.00	0.00	0.00	0.09
Other Sources		0333	0.00	0.00	0.00	0.00	0.00	0.07
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.07
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	
- San Jan - Marian		8979		0.00	0.00	0.00	0.00	
All Other Financing Sources		09/9	0.00					0.05
(c) TOTAL, SOURCES USES	ares to terr		0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.05
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS					1.415.0000第2			
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	0.01
(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 R	esource 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)
T INCREASE (DECREASE) IN FUND ALANCE (C + D4)		(834,295.00)	(834,295.00)	260,849.40	(968,820.00)		
FUND BALANCE, RESERVES						-1	
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)	1	4,848,223.20	4,848,223.20		4,848,223.20		
d) Other Reslatements	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	<b>以及数量3条</b>	
2) Ending Balance, June 30 (E + F1e)		4,013,928.20	4,013,928.20	313.43920	3,879,403.20		
Components of Ending Fund Balance a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		Y. Y
Stores	9712	0.00	0.00	i kanara ja	0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance b) Designated Amounts	9740	0.00	0.00		0.00		
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0:00	0.00		0.00		
Other Designations	9780	0.00	0.00		0.00		
) Undesignated Amount	9790				3,879,403.20		
d) Unappropriated Amount	9790	4,013,928.20	4,013,928.20				

#### 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		-	0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT				-		=		
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(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			
All Other Financing Sources		1000		-		0.00	0.00	0.0%
		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(6) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	100		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00	e de News	

Pescription 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)
IT INCREASE (DECREASE) IN FUND JALANCE (C + D4)		6,072.00	6,072.00	1,244,72	6,072.00		
. FUND BALANCE, RESERVES		-	(4)				
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	0.05
e) Adjusted Beginning Balance (F1c + F1d)	-	244,078.42	244,078.42		244,078.42	AND THE RESERVE	
2) Ending Balance, June 30 (E + F1e)	1	250,150.42	250,150.42		250,150.42		
Components of Ending Fund Balance a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00	The Control	
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance b) Designated Amounts	9740	0.00	0.00		0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	50 1 50 10 2 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	0.00		
Designated for the Unrealized Galns of Investments and Cash In County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	0.00		0.00		
s) Undesignated Amount	9790				250,150.42		
d) Unappropriated Amount	9790	250,150.42	250,150.42				

Description Resource God	es Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	Λ.						
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	3-1300
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	10.00
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	1, 200
4) Other Local Revenue	8600-8799	700.00	700.00	375,30	700.00	0.00	0.03
5) TOTAL, REVENUES		700.00	700.00	375.30	700,00		26 (19)
B, EXPENSES	*	e 1		43		781 T	
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.03
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	.0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.03
5) Services and Other Operating Expenses	5000-5999	71,000:00	71,000.00	19,488.11	67,616.00	3,384.00	4.89
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.05
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	0.09
9) TOTAL, EXPENSES		71,000.00	71,000.00	19,488.11	67,616.00		4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)	ck }	(70,300.00)	(70,300.00)	(19,112.81)	(66,916,00)		
D. OTHER FINANCING SOURCES/USES		1 54.1	-1				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	
b) Transfers Out	7600-7629	0.00	0,00	0.00	0.00	0.00	0.05
2) Other Sources/Uses					1		
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.05
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	2000年1月4日中国	

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

Description Resource	ce 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)
ER LOCAL REVENUE							
sales	4						
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	0.09
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	110	00000 E 2000		- 2	_		
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			- 1 - 25				
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.05
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		700.00	700.00	375.30	700.00	0.00	0.0
OTAL, REVENUES		700.00	700.00	375.30	700.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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	
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								2
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		Y	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

2010-2011 1st Interim

> \$3,992.75 \$4,185.29 (\$399.89) (\$399.89)

\$1,683,021.79 \$971,294.61

\$1,395.30

Miller   M	October Cash				ACTUAL	POSTINGS YEA											Actuals/Estimates			Lacre
SECURIO SECURI	REGINNING CASH		Object		Augus	September	October					February	March	April	May	Juna		June Account		1st Into
Second Colors   1985			9110	\$9,605,538	\$9,833,231	\$8,385,576	\$7,920,522	\$7,447,785	\$7,447,785	\$5,990,883	\$15,117,436	\$8,486,157				5127,918				2010
Company   Comp			In Lieu %	0.00%	6.00%	12 00%	8.00%	The Section of the least of the	9.00%	8 604	2.660		122700							
- Stand Agent Color			State Aid %																	(
1.00   1.00				0									0.00%			0.00%	22 427 427			
. Seed 1948 1948 1948 1948 1948 1948 1948 1948		1,266,736	8015			799,172			0	0	0		ő	0,000,044	754,250	100.544		8,693,727		
Land Line (1986) 1		44 ETB 0000	0000 0000		1			0	(583,412)	(1,166,824)	(683,412)	78,657	Ö	1.069.658	149.438	100,544		1 722 463		1,26
Section   Sect		(1,536,287)			212,101					11,228,011					110,100	3.531.353			518,097	22 53
Second Content					(1,035,174)	(324,819)	93,206		(752)	3,885	3,885		16,102		28,731				0	199
500. AMERICA ST. 190. 150. 150. 150. 150. 150. 150. 150. 15					75.00	1.452.256		18,038	0	0	0		35.1155				1,641,011	0	0	1,64
The content of the	deral - ARRA Funds				75,000	1,432,336	00,080	3,470,416	2,369,211				32,232		32,232	32,232	8,408,231	58,970	1,093,708	9,56
The control of the co	deral - ARRA (SB 847 Only)						2 117 106	2 117 109			0	1,027,250		1,693,675					0	2,72
## Billed	ecial Apportionment (5-5-9 Catc)	5,560,517	8311	0	1,430	1,512			470 102	458 137	450 214	450 447	450 400	100 100						2,11
## 85 ECO   450,000   150,		- Hampine		0	0	0	0	0	410,102	400,101		458,117	459,120	459,125	459,125	459,125		770,141	770,141	5,56
Lange Market Mar				0	0		0	0		395,199		848 232						0	0	2
an execution		4,533,089			63,779	58,209			2,000,468				672 628	872 628	672 828	672.621			0	
## Section					0	0			0	399,219	0			0	0 0			365,007		
Part					52,332	52,905	109,909					128,037		128,037	128.037			44 370	301,003	
Common   1985					0	7,195	0		1,694,576	237,418	237,418	237,418	237,418	237,418	237,418			0	0	
March   194,379   170   200,771					0	201				400.000			1,099,780					0	0	
A Service Control of C		136,839			ő	3 623				100,000							0	0	0	
## Affect   112.55			9135	0	0	0,52,0		0								102,545	136,839	7.1100	.0	
Transferring   Tran		112,253		112,253	0	.0	0	112,253									0		0	
The motive factor of the control of		12,433,731		6,076,261	3,656,438	2,471,802	1,032,208		212,213	200,000	300:000	577 789	707 020	200,000					0	
The control of the		450000		0	0	0	0	0			-30,000	211,1109	101,020	200,000			15,433,731	Fixed		15,43
Part   1985		123,700					0										122 700	En.		
Part							0								98 918					
TABLE		239,602	9320	20,576	14,349	15,441	(14,810)	35,556							50,510			100000000000000000000000000000000000000		
DISSUMPRIGNATES    1000			Not in pridate	0.070 400	C 450 454	7 600 000	1000000000		121000000000	200000000000000	1021000000000	101100-0000	CONTRACTOR NO.	veneroes.	-		0,000	Vanios		
## ## ## ## ## ## ## ## ## ## ## ## ##	The state of the s			8,578,165	5,458,454	7,832,052	8,463,111	31,431,782	9,863,207	19,833,471	2,431,764	5,489,326	3,751,562	18,425,372	2,696,209	7,418,488	101,341,182	12,504,453	5.577.471	
Select Selections			1222	502 870	4.451.202	4 504 250	4.004.007	44.500.400		2000	2500 500					March Street				100,12
Proceedings															4,379,336	777,850	46,481,843			46.48
1985											1,128,223					1,128,227	15,728,807			
Sees   5,000, See   54,000   52,000   5																				24,23
Supplement   Sup	vices		5XXX	852,552														9		10,15
Control   Cont					62,854	0				343,011	343,011	545,011	545,011	545,011	545,011	545,008				6,522
Treatments Survey (1997)   1997   199				281,624	281,095	219,052	26,002		21,000				588 221			7.440				119
The control of the co				0	0	0	0	0		65,619			000,221		131 237	7,440				
Treat Propulses   \$650	Financing Sources	2040047		0	0	0	0	0							101,201		190,000			196
Procedure   Technology   1965   196		3,846,347		436,626	155,225	201,706	23,751	817,308	1,609,116	859,039			384,635				3 670 098	Fived		
Priese Base Tax Listalby   5500   0   0   0   0   0   0   0   0					0	0	0	0					.,				0	TINOG		
places Sex Tax Latabley			9502	0	0	0	0	0									0			
Propried 178   9555   (44.699)   (46.994)   (46.995)					0	0	0	0	400								0	176		
Priore PERS 9500 (63,002) 5,499 (44,176) (10,079) (100,359) (100,3	ployee STRS					(6.054)	(43 484)	7404 051V	404 054								0			
Property   Decks   9507   90,429   00,879   (20,879)   (22,845)   1,79   (21,813)   22,1813   0   0   0   0   0   0   0   0   0	ployee PERS		9506	(53,602)													0			
Under DeCourt Symmet	ployee Vol Deds					(52,645)											0			
Continue				2,272,176	(452,147)	(454,490)		912,589	(449.362)	(449.362)	(449 383)	(449.383)	(440.262)	(440.000)	6440.0000	0.000.400	0	1		
The Languagements   99-00   0   0   0   0   0   0   0   0   0		53,880				(2,199)	0	(2,199)			1.10,001/	(440,000)	(AAB DOE)	(440,302)	(449,302)					2,272
Proper FERS   9552   61,724   10,560   (72,874)   (15,617)   (159,645)   159,645   1				0	-	0	0	0								30,079	23,000	Food		
player Social Sec   9553   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ployer DERS							(409,703)									0			
April   Apri				(81,734)			(15,617)	(159,045)	159,645								0			
Solver Worker Comp	ployer Health		9553	0 0000			(1)	(1)	1								ŏ	3		
Noter Worker's Comp   9556   84,778   (17,086)   (40,164)   (50,548)   (20,066)   (20,06			9554														0			
Solution	ployer Worker's Comp				(17.086)												0	R		
Use tax lability   9560   (3.49)   (3.091)   (879)   (721)   (5.040)   5.040   0   0   0   0   0   0   0   0   0	ployer Medicare						(39,594)	(32,066)	32,066								0			
15-0-the funds	Use tax liability						(721)	(5 D40)	5.040								0			
## 1,543,958   9650   1,484,231   0   0   0   1,464,231   0   0   1,464,231   0   0   0   1,464,231   0   0   0   1,464,231   1,474,000   0   0   0   0   0   0   0   0   0	to other funds		9610	121,418		0	0										0	8		
Fixed   Section   Sectio	erred Revenue	1,543,958	9650		0	0	0		(0.0,000)								0		-	
ET CHANGE (=B-C)   227,683	AL DISBURSEMENTS		Fr		7,905,109	8,297,106	8,935,848		11,320,109	10,706,919	9.063.043	9.524.524	10 477 380	9.063.042	0.655.764					
Sp.831_231   Sp.831_251   Sp.835_676   \$7,920_522   \$7,447,785   \$5,990_883   \$15,117,436   \$15,990_883   \$15,117,436   \$15,990_883   \$15,117,43					(1,447,655)	(465,054)	(472,737)	(2,157,753)		9,126,552										104,818
System   S								\$7,447,785	\$5,990,883			\$4,450,959	(\$2,274,859)		2-2-4-2			10,239,254	5,5//,4/1	
County Cash to compare with CUSD Cash \$9,124,884 \$6,702,556 \$9,066,336 \$7,450,287 rence (Net County Cash - Ending Cash) \$708,847 \$1,683,020 (\$1,145,814) (\$2,502) Stransfers not posted due to yr end recon posts/ATR/S-trans - Timing (\$708,847) (\$1,364,379) (\$971,295) \$2,502 regions of the county Cash - County C												- Alland	10001		4121,010	4040,240	3040,320			_
rence (Net County Cash - Ending Cash)  \$708,847 \$1,683,020 \$1,145,814 \$1,625,021  Stransfers not posted due to yr end recon  sits/ATR/S-trans - Timing ing Errors  Unreconciled Difference  \$0 \$0 \$0 \$(\$2,117,109) \$0  see exp pr checks - CN see exp pr checks - CN selled wts - CN selled wt		NIOD O	-					SO												
Stransfers not posted due to yr end reconsolidation   (\$708,847)   (\$1,364,379)   (\$971,295)   \$2,502			-																	
sits/ATR/S-trans - Timing (\$708,847) (\$1,364,379) (\$971,295) \$2,502 (\$318,641)			94	\$708,847	\$1,683,020	(\$1,145,814)	(\$2,502)													
ing Errors  Unreconciled Difference  \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		r end recon																		
Unreconciled Difference \$0 \$0 \$0 (\$2,117,109) \$0  ust deposit - CN \$397,391,12 e exp pr checks - CN \$873,90 celled wts - CN \$966,113,91 75 backwards - CUSD \$315,050,00				(\$708,847)		(\$971,295)	\$2,502													
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17 backwards - CUSD \$315,050.00	osits/ATR/S-trans - Timing ing Errors ust deposit - CN	Unreconci	led Difference	\$0	\$397,391,12	(\$2,117,109)	\$0													
	esits/ATR/S-trans - Timing ing Errors ust deposit - CN e exp pr checks - CN	Unreconci	led Difference	\$0	\$397,391.12 \$873.90		\$0													
	osits/ATR/S-trans - Timing ing Errors  uust deposit - CN e exp pr checks - CN celled wts - CN	Unreconci	led Difference	·	\$397,391 12 \$873.90 \$966,113.91		\$0													

unreconciled TX-14N CUSD

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#### 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.

KC,	port	whole numbers and a	two-prace decimal value w	here a decimal is required.			
A.	Ba	se Revenue Limit per A	ADA			20	010-11 DID#
	1a.	2009-10 Base Reven DID# 024 (School Di	ue Limit per ADA from 20 strict Revenue Limit, Line	09-10 Annual, A-1)	(A-1a)	6,390.62	{025}
	1 b	2010-11 Equalization Calculations) (Repor	n increase per ADA (Schoo et zero unless funded)	l District Revenue Limit -	(A-1b)	0.00	{525}
	1 c.	COLA Increase per A ADA by type of scho appropriate amount	everage base revenue limit per -0.39% funded COLA. The				
			Elementary Districts: High School Districts: Unified Districts:	\$-24.00 \$-29.00 \$-25.00	(A-1c)	-25.00	{041}
	1 d.	2010-11 Base Revenu (School District Reve	ne Limit per ADA (Sum of nue Limit - Calculations, L	Lines A-1a through A-1c) ine A-5)		6,365.62	{024}
	2.	2010-11 Revenue Lim C-1, DID# 033])	it ADA (Schedule B, Line I	O [School District ADA, Line	(A-2)	_11,499.45	{033}
	201	0-11 Total Revenue L	imit				
	1.	Total Base Revenue I	Limit (Line A-1d times Line	e A-2; whole number)	(B-1)	73,201,129	{269}
	2.	Allowance for Necess F-Elem/F-High, Line(	ary Small Elementary and l s) H - Necessary Small Sch	High School(s) from Schedule(s) gools Allowance, Line D-3.	(B-2)	0	{489}
	3.	General Purpose Revo Small School Allowan	enue Limit Total Base Ro ice. (Line B-1 plus Line B-2	evenue Limit plus Necessary	(B-3)	73,201,129	{213}
	4.	would otherwise have	erdistrict Attendance Agre a reduction of 25% or mor trict Revenue Limit, Line B	eements for any district that re in P.L. 81-874 Funds, E.C. -4)	(B-4)	0	{272}
	5.	AB 851 Adjustments: (AB 851 Worksheet, L	for Meals for Needy Pupils ine 3)	and Beginning Teacher Salary	(B-5)	603,785	
	6.	Special Adjustments ( Elementary, Alum Roo District Revenue Limi	Capistrano Unified, Chino ck, Hot Springs School Dist t, Line B-6 and B-10)	Unified, Live Oak, Soquel cricts and CART) (School	(B-6)	0	{274}
	7.	Miscellaneous Revenu unless authorized by s	ae Limit Adjustments Subje statute) (School District Re	ect to Deficit (Report zero venue Limit, Line B-7)	(B-7)	0	{276}
	8.	All Charter District R Line B-8)	evenue Limit Adjustment (S	School District Revenue Limit,	(B-8)	0	{217}
	9.	Class-Size Penalty Re	duction, E.C. 41376 and 41	1378:			-
		a. ADA subject to Kenrollment formul	8 class-size penalty from las.	Form J-7 excess	(B-9a)	0.00	

		b. 2010-11 Base Revenue Limit per ADA (from Line A-1d, DID# 024)	(B-9b	)6,365.62	
		<ul> <li>Class size penalty revenue limit reduction. Multiply Line B-9a</li> <li>by Line B-9b, and round to a whole number. (School District Revenue Limit, Line B-9)</li> </ul>	(B-9c	)0	{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)	73,804,914	{082}
	2.	2010-11 Revenue Limit Proration Factor (i.e. 17.963% deficit)	(C-1)	0.82037	
	3.		(C-2)	60,547,337	{281}
D.	1.	Unemployment Insurance Adjustment (E.C. 42241.7):	()		(201)
		a. 2010-11 unemployment insurance costs	(D-1a)	440,907	{012}
		<ul> <li>b. 1975-76 actual unemployment insurance costs (from 2009-10 Unemployment Insurance Revenue, Line A-2)</li> </ul>		15,144	{526}
		<ul> <li>c. Revenue limit increase for unemployment insurance costs.</li> <li>Line D-1a minus Line D-1b. If negative, enter zero. (School District Revenue Limit, Line D-1)</li> </ul>	(D. 1.)	405.50	
	2.		(D-1c)	425,763	{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)	0	{287}
	3.	PERS Reduction (Schedule H, Line G)	(D-3)	323,181	{195}
	4.	PERS Adjustment for School Safety Personnel (only for districts with special contracts with PERS) Schedule HS. Report in () if negative.	(D-4)	0	{205}
	5.	Other 2010-11 Revenue Limit Adustment Exempt from Deficit (Report zero unless authorized by new legislation). Report in () if negative.	(D-5)	0	
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)	60,649,919	{088}
	2.	Local Income Share of the Revenue Limit:			
		<ul> <li>a. Local school district taxes reported on the Taxes Report by the County Auditor and County Superintendent of Schools,</li> <li>E.C. 42238(h) (School District Local Revenue, Line A-1)</li> </ul>	(E-2a)	20,196,991	{587}
		<ul> <li>b. Miscellaneous Funds: Fifty percent of the amount reported on the Taxes Report by the County Superintendent of Schools,</li> <li>E.C. 42238(h), 41603 and 41604. (School District Local Revenue, Line A-2)</li> </ul>	_		
		c. Community Redevelopment Funds, E.C. 42238(h)(7) (School	(E-2b)	202 100	(588)
		d. Payments made to Charter School(s) in lieu of property taxes*.	(E-2d)	2,262,301	{589} {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,		18,237,790	{393} {126}
	3.	For unified districts only: Total General Purpose Block Grant for charter schools (Charter ADA times applicable rates by grade level).	(E-3)	0	{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)	12,412,129	{111}

J	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) 0.00	,
	(3) Total Revenue Limit ADA. Sum of Lines E-5b1 and E-5b2.		{097}
	(4) Revenue Limit per ADA. Divide Line E-5a by Line E-5b3.		{052}
	c. Exclusion of Reform Add-On	10	(**-)
	(1) Prior-years Reform Add-on per ADA (2009-10 School District Revenue Limit - Calculations, Line B-2)	(E-5c1) 301.42 {	{103}
	(2) 2010-11 COLA increase/decrease	(E-5c2)0.9961	
	(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) 300.24 {	[107]
	<ul> <li>d. 2010-11 Revenue Limit per ADA for County Special Education ADA</li> </ul>		•
	(1) Line E-5b4 minus Line E-5c3	(E-5d1) 6,065.38 {	115}
	(2) Deficited Revenue Limit per ADA (Line E-5d1 times Line C-2; round to two decimal places)		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)0 {2	452}
6	Revenue Limit transfer to the County Superintendent of Schools for county-educated Community School ADA, E.C. 1982:		,
	<ul> <li>a. 2010-11 Deficited 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)</li> </ul>	(E-6a) 5,222.16 {5	520}
	<ul> <li>b. County Day Community School ADA from Schedule B, Line C-3a. (County Office Funds Transfer, Line D-2)</li> </ul>		)28}
	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)		157}
7.	County NPS and NPS/LCI Transfer	. ,	,
	<ul> <li>a. 2010-11 Deficited Revenue Limit per ADA for Special Education ADA (Line E-5d2, EDP 032) (County Office Funds Transfer, Line A-1)</li> </ul>	(E-7a) 4,975.86 {0	32}
	<ul> <li>b. County NPS and NPS/LCI ADA (Schedule B, Line C-3c) (County Office Funds Transfer, Lines B-3 and C-3)</li> </ul>	(E-7b) 0.00 +{53	32}

		round to whole number) (County Office Funds Transfer, Lines B-4 and C-4)	(E-7c	) 0 -	[{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.	)	٥	,
F.	Н	ourly Programs	(E-8)	42,412,129	{111}
	1.	Grade K-12 Core Academic	(F. 1)	52.012	
	2.	Grade 2-6 Low Star	(F-1) (F-2)	28,118	
	3.	Grade 2-9 Retained/Recommended for Retention	(F-3)	709	
	4.	Grade 7-12 Remedial	(F-4)	106,889	
G.	Aı	oprentice Program Funding	(G)	0	(570)
Н.	Co	ommunity Day School Additional School District Funding	(0)	5	{570}
	1.	For Mandatory Expelled Students	(H-1)	28,717	{578}
	2.	For Non-Mandatory Expelled Students	(H-2)	0	(370)
I.	res	sic Aid Districts only: 70% of the revenue limit of transferring school districts of sidence multiplied by Court-ordered Voluntary Pupil Transfer ADA, and School strict of Choice Interdistrict Attendance ADA reported by Basic Aid Districts.	(I)	0	
J.	no	sic Aid Districts only: Per E.C. Section 47663, 70% of the base revenue limit of n-basic aid school district for ADA attending a charter school sponsored by a sic aid district. (Basic Aid Supplemental Funding, Line D-1)	(J)	0	{493}
	Αd	ult Education Funding	(K)	0	
<b>L</b> ,	RO	C/P Funding	(L)	0	
M.	Sta Lin	te Aid Portion of the 2010-11 Revenue Limit Final calculation (Line E-8 plus e I plus Line J)	(M)	42,412,129	
N.	Rev	venue Limit Summary			
	1.	State Aid Portion of Revenue Limit (Sum of Lines E-8, I and J; Resource 0000, Object 8011)	(N-1)	42,412,129	
	2a.	Total Local Revenues (Resource 0000, Object 8040-8089)	(N-2a)	20,500,091	
	2b.	Less: Payment in lieu of taxes to charter school (Line E-2d; Resource 0000, Object 8096)	(N-2b)	2,262,301	
	2c.	Net Local Revenue (Line N-2a minus Line N-2b; Resource 0000, Object 8011-8096)	(N-2c)	18,237,790	
	3.	Supplemental Hourly Funding (Sum of Line F-1 through Line F-4; Resource 0000, Object 8590)	(N-3)	188,730	
	4	Apprentice Program Funding (Sum of Line G; Resource 0000, Object 8311)	(N-4)	0	
	5.	Community Day School Funding (Non-mandatory) (Line H-2; Resource 0000, Object 8590)	(N-5)	0	
	6.	Community Day School Additional Funding (Mandatory) (Sum of Line H-1, Resource 2430, Object 8311)	(N-6)	28,717	
	7.	Adult Education Funding (Sum of Line K; Resource 0000, Object 8590)	(N-7)	0	
	8.	ROC/P Funding (Sum of Line L; Resource 0000, Object 8590)	(N-8)	0	
Scho	01 S	ervices of California RevLim Online Version 12.0		Page 4 of 5	

Page 4 of 5

\* 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 xes per ADA is \$1,756.34. If this amount is less than the per-ADA block grant for all of the district's charter hools, 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

2010-11 2009-10 Regular ADA DID# 1. 2009-10 Regular ADA (2009-10 Schedule B, CDE's form School District ADA Report, Line A-13, DID# 058) (A-1) 11,579.77 {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, (A-2) <u>156.96</u> {002} report zero.) 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.  $(A-3) = 0.00 \{003\}$  $(A-4) = 0.00 \{004\}$ 4. ADA adjustment for audit findings (If loss, show as negative number.) 5. Gain or Loss in ADA in Line A-1 due to a 2010-11 Reorganization or Transfer of  $(A-5) = 0.00 \{005\}$ Territory [Show in () if negative] 6. Gain or Loss in ADA in Line A-1 due to the Change in Status of a Necessary Small  $(A-6) = 0.00\{006\}$ School, Effective 2010-11 [Show in () if negative] 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) 11,422.81 {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-7Opportunity Schools and Classes ADA A - 8Home 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  $(A-9) = 0.00 \{073\}$ (Schedule(s) F-Elementary, Line C-1) 10. 2010-11 Necessary Small School ADA--High School  $(A-10) = 0.00 \{074\}$ (Schedule(s) F-High School, Line C-1)  $(A-11) = 0.00 \{011\}$ 11. Total NSS ADA Excluded (Line A-9 plus A-10) 12. 2010-11 Regular ADA to be compared with 2009-10 Regular ADA (A-12) <u>11,357.00</u> {058} (Line A-8 minus A-11) (A-13) <u>11,42</u>2.81 {080} 13. Line A-7 or A-12, whichever is Greater 2010-11 Second Principal Charter School ADA (E.C. 47633) Charter School ADA funded through the Revenue Limit (only for all charter school district) plus any declining (B-1) 0.00 0.00 {023} enrollment adjustment for an all-charter district 2. For elementary and high school districts: ADA funded (B-2) 0.00 through Block Grant 3. For all unified districts: ADA funded through Block Grant

		a. Resident ADA	(B-3a)	0.00	0.00	{018}	
		b. Nonresident ADA	(B-3b)	0.00		{019}	
	4.	County Community School ADA funded through Block Grant [E.C. 1981(b)]	(B-4)	0.00		{020}	
	5.	ADA Funded through the Block Grant [E.C. 47633] (Countywide Charter School) [E.C. 47605.6]	(B-5)	0.00		{651}	
	6.	Total 2010-11 Charter School ADA (sum of Lines B-1 through B-5)	(B-6)	0.00		{023}	
C.	Oth	er ADA					
	1.	Nonpublic school ADAinclude LCI and extended year AD	A (Annual)	(C-1)	5.27		
	2.	Community Day School ADA (Annual)		(C-2)	71.37	{008}	
	3.	. County Educated ADA					
		a. P-2 County Community School ADA credited to the Dis	trict	(C-3a)	0.00	{028}	
		b. P-2 Special Education ADA and Annual Extended Year A credited to the district	ADA	(C-3b)	0.00		
		c. Annual NPS ADA credited to the district (include LCI an extended year NPS ADA)	d	(C-3c)	0.00		
	4.	Total Other ADA (Sum of Lines C-1 through C-3c)		(C-4)	76.64	{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>1</u>	1,499.45	{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)	53.16
2. 2010-11 P-2 ADA	(B)	11357
3. 2010-11 total AB 851 funding amount (A-1 * A-2).	(C)	603,785

							2
					Amount		ĺ
		2010/2011 R#0XXX 8590	RECONCILIATION	10/11 entitlement	received	balance due	
	0000	01-0000-0-0000-0000-8590-00-510	Oral Health	\$6,251	\$2,315		ł
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		atr #72130
0000	8110	01-0000-0-0000-8110-8590-00-510	DEF MAIN APPORT TO GF	\$449,629		\$449,629	HI #12130
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	1	\$109,080	
		01-0000-0-1237-1000-8590-99-510	09/10 Core Academic	\$65,731		\$65,731	l .
1238	0000	01-0000-0-1238-1000-8590-00-510	CAHSEE	\$146,633	l	\$146,633	
1238	0000	01-0000-0-1238-1000-8590-99-510	09/10 CAHSEE	\$73,962	l	\$73,962	l.
3550	0000	01-0000-0-3550-1000-8590-00-510	AFC	\$264,478	1	\$264,478	l
3550	0000	01-0000-0-3550-1000-8590-99-510	09/10 AFC	\$80,250		\$80,250	l
l	0023	01-0023-0-1110-3160-8590-00-010	AP Testing	\$3,582	\$962		atr #72185
1	0023	01-0023-0-1110-3160-8590-00-020	AP Testing	\$1,997	<b>4002</b>	\$1,997	772100
7055	0055	01-0055-0-0000-0000-8590-00-510	CAHSEE	\$67,939	\$25,139	\$42,800	l
7080	0800	01-0080-0-0000-0000-8590-00-510	Supplemental School Counselors	\$385,405	\$142,598	\$242,807	1
6091	0091	01-0091-0-0000-0000-8590-00-510	CALSAFE	\$115,745		\$72,920	l
7140	0140	01-0140-0-0000-0000-8590-00-510	GATE	\$82,783		\$82,783	l
7140	0140	01-0140-0-0000-0000-8590-99-510	09/10 GATE	\$25,816		\$25,816	l
7156	0156	01-0156-0-1110-1000-8590-00-510	IMFRP	\$718,278	\$265,763	\$452,515	l
1200	0200	01-0200-0-0000-0000-8590-00-510	CLASS SIZE REDUCTION	\$50,418		\$31.762	l
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	l
7276	0276	01-0276-0-0000-0000-8590-00-510	Certificated Staff Mentoring Program	\$11,826	\$4,374	\$7,452	l .
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		\$1,743,571	\$4,387,952	
			Adopted budget(includs site 670)				

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

WELLS FARGO TEACHER OF THE YEAR
SITE ASSESSMENTS
CSH PARKING LOT
AP TESTING
FUNDRAISING/DONATIONS
SELF FUNDED SPORTS
ATTENDANCE INCENTIVE PROGRAM
IB TESTING PVH
CAHSEE 7055
IMFRP 7156

Fund Resource		AMOUNT*				
ХХ	XXXX					
01	0015	5,101				
01	0019	(\$3,673)				
01	0022	23,053				
01	0023	10,465				
01	0024	356,370				
01	0026	2,074				
01	0027	19,366				
01	0028	2,284				
01	0055	199,186				
01	0156	0				

614,226

7702-741 DAS 1 time \$ site 529 School unrest carryovers Athletics Music

01	0000	279,047
01	0000	116,655
01	0000	75,270
01	0000	(25,978)
01	0000	7,113

452,107

**GRAND TOTAL C/O** 

1,066,333

District: 08

Display Account Balance

QSS/OASIS

FU RESC P GOAL FUNC OBJT EX SCH

District: 08 01-0???-?-????-????-????

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

#: Summary

FY: 11

Budget:	Working 94 <mark>4,529.00</mark>	Revised 0.00	Approved 0.00	FUND : RESOURCE:
ctuals:	Expense/Rec Pen Encumb  Committed T	ding: ( ered: (	).00 ).00	PRJ YEAR: GOAL : FUNCTION: OBJECT : EXPENSE : SCH/DEPT:
Balance:	Working 942,529.00	Revised 2,000.00-	Approved 2,000.00-	

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

0 .

District: 08

### Display Account Balance

QSS/OASIS

2

FU RESC P GOAL FUNC OBJT EX SCH

District: 08 01-0000-?-????-????.50-529

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

#: 1 of

FY: 11

Budget:	Working 110,155.00	Revised 0.00	Appr	oved 0.00	FUND : RESOURCE: PRJ YEAR:	01/10/06
Actuals:	Expense/Receipt: Pending: Encumbered:		0.00 0.00 0.00		GOAL: FUNCTION: OBJECT: EXPENSE: SCH/DEPT:	,
	Committed To	otal:	0.00		SCH/DEPI:	08/28/06
Balance:	Working 110,155.00	Revised 0.00	Appr	oved 0.00		

Aeries c/o

## CHICO UNIFIED SCHOOL DISTRICT RESTRICTED ENDING FUND BALANCE

09/10 Carryovers

WELLS FARGO TEACHER OF THE YEAR
SITE ASSESSMENTS
CSH PARKING LOT
AP TESTING
FUNDRAISING/DONATIONS
SELF FUNDED SPORTS
ATTENDANCE INCENTIVE PROGRAM
IB TESTING PVH
CAHSEE 7055
IMFRP 7156

Fund	Resource	AMOUNT*
XX	xxxx	
01	0015	5,101
01	0019	(\$3,673)
01	0022	23,053
01	0023	10,465
01	0024	356,370
01	0026	2,074
01	0027	19,366
01	0028	2,284
01	0055	199,186
01	0156	0

614,226

7702-741 DAS
1 time \$ site 529
School unrest carryovers
Athletics
Music
Indirect cost on restricted \$

01	0000	279,047
01	0000	116,655
01	0000	75,270
01	0000	(25,978)
01	0000	7,113
01	0000	(121,804)

330,303

**GRAND TOTAL C/O** 

944,529

J15570 BT0100 H.00.04 12/07/10 PAGE 1

08 CHICO UNIFIED SCHOOL DISTRICT

08 CHICO UNIFIED SCHOOL DISTRIC

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

Budget Transfer Transactions

Approved Transactions Only

		Date						
Number	Date	Entered	Description	FU RESC P GOAL	FUNC OBJT EX SCH		Debit	Credit
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 1/			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 7			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		SEW	1,058,554.00
	9.				-1012-1100.77-510			1,058,555.00
	10.				-1012-1100.77-510		1,058,554.00	χ,,
					-1012-1100.77-510		1,058,555.00	
	11,0						1,030,333.00	2 117 100 00
	12.			01-0000-0-0000	-0000-9790.00-000			2,117,109.00
						TOTAL:	5,341,898.00*	5,341,898.00*
					DIST	RICT TOTAL	5,341,898.00**	5,341,898.00**
					G	RAND TOTAL	5,341,898.00***	5,341,898.00**

08 CHICO UNIFIED SCHOOL DISTRICT TRANSFER TRANSACTIONS J15572 TF0100 H.00.03 12/07/10 PAGE 1

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

1. -

Date entered from: 00/00/0000 To 99/99/9999

#### APPROVED TRANSACTIONS ONLY

Number Date Entered	Description FU RESC P GOAL FUNC OBJ		Debit	Credit
110306 10/31/2010 11/14/2010	SJ ARRA SB847 & SFSF PHASE II	Entered by: SJON Appro	ved: 11/14/2010 SJON	
1. 08	01-3205-0-1110-1000-829	0.00-670		2,117,109.00
2. 08	01-3205-0-1110-1000-829	0.00-510	2,117,109.00	
3. 08	01-3200-0-1110-1011-110	77-510	276,920.00	
4. 08	01-3200-0-1110-1012-1100	77-510	276,920.00	
5. 08	01-0000-0-1110-1011-110	77-510		276,920.00
6. 08	01-0000-0-1110-1012-1106	77-510		276,920.00
7. 08	01-3205-0-1110-1011-110	.77-510	1,058,554.00	
8. 08	01-3205-0-1110-1012-110	77-510	1,058,555.00	
9. 08	01-0000-0-1110-1011-110	77-510		1,058,554.00
10 🙀 08	01-0000-0-1110-1012-110	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

		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		INDIRECT COST R#5821 COR	\$13,474.00	PV
			¥ 19171 7100	· ·

Total fund balance adj 10/25/10

(\$411,864.00)

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

			7/1/10 - 10/31/10		
8	BT#	date entered		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)	
	110169	11/16/10	BCOE SPED BBACK ADJ		DM
	110170	11/16/10	CUMA CERT 1ST INTERIM	\$56,347.00 \$48.707.00	SJ
	110171	11/16/10	CUMA CLASS 1ST INTERIM	\$48,797.00 (\$48,370.00)	DM
	110174	11/16/10	CUMA STRS-UP 1ST INTERIM	(\$48,370.00)	DM
	110176	11/16/10	CSEA 1ST INTERIM	(\$39,034.00)	DM
	110181	11/17/10	CSEA 1ST INTERIM	\$16,400.00	DM
	110183	11/18/10	2ND MONTH ENROLL ADJ	\$60,553.00	DM
	110185	11/18/10	PERS RLR MATCH BUDGET	(\$403.00)	DM
	110186	11/19/10	6405 09/10 SAFE SCHOOLS	\$2,850.00	SJ
	110187	11/19/10	7394 09/10 TIG	\$88,010.00	DM
	110188	11/19/10	7140 09/10 GATE	\$61,266.00	DM
	110189	11/19/10	1221 09/10 GATE 1221 09/10 HOURLY PGMS	\$25,816.00	DM
	110190	11/19/10		\$26,278.00	DM
	110191	11/19/10	1237/1238 09/10 HOURLY PGMS 8590 RECON 10/11	\$139,693.00	DM
	110192	11/19/10	AFC 8590-510 10/11	(\$50,542.00)	DM
	110196	11/19/10	NVCF PV CORR	\$133,220.00	DM
	110199	11/27/10	SPED ENCROACH	(\$1,428.00)	SJ
	110200	11/27/10	BT #110191 CORR PARTIAL	\$95,857.00	SJ
	110201	11/27/10	SPED XFR UNITS ADJ	(\$8,114.00)	SJ
	110202	11/27/10	INTEREST ADJ	(\$59,703.00)	SJ
	110203	11/27/10	PERS RLR MATCH BUDGET	(\$40,000.00)	SJ
	110204	11/27/10	RL ADJ PER 1ST INTERIM	(\$108.00)	SJ
	110205	11/27/10	RL ADJ 1ST INTERIM	\$3,306,091.00	SJ
	110208	11/27/10	LOTTERY 1ST INTERIM	(\$312,833.00)	SJ
	110211	11/27/10	TRANSP ADJ	\$62,564.00	SJ
	110212	11/27/10	OUT OF HOME CARE	(\$54,444.00) (\$333.600.00)	SJ
	110215	11/28/10	SPED ALIGN INC 2 EXP	(\$233,600.00) \$740,423,00	SJ
	110220	11/29/10	LOTTERY 1ST INTERIM	\$719,122.00 \$37,426.00	SJ
	110221	11/29/10	H&W ADJ	\$37,436.00 (\$46,448.00)	SJ
	110223	11/29/10	NPS ADJ BUDGET	(\$16,148.00) \$68,458.00	SJ
	110229	11/29/10	AB602 & XFR UNITS ADJ	\$68,158.00 \$400.838.00	SJ
	110230	11/30/10	COR BT #110147	\$100,838.00 (\$33,030,00)	SJ
	110231	11/30/10	NCSIG INCR 4 CSHS NEW C/L	(\$22,920.00)	SJ
	110234	11/30/10	FOREST RESERVE	(\$6,061.00) \$194.00	SJ
			SUB TOTAL 10/25-11/30		SJ
		il		\$7,031,187.00	017
			Total	\$6,619,323.00	c(o)
					7

**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	ACCOUNT	PROJECT	T/C	AMC	UNT
	UNIT	NUMBER	NUMBER		DEBIT	CREDIT
Schools Fund 3001						
CSSF Bangor Biggs Unified	3001 3001 3001	1013850 1013020 1013520		GL GL GL	7,056.00 32,714.00	1,691,077.00
Chico Country Day Durham Unified Feather Falls	3001 3001 3001	1013859 1013510 1013080		GL GL GL	44,325.00 61,159.00 1,473.00	
Golden Feather Gridley Unified Manzanita	3001 3001 3001	1013100 1013120 1013170		GL GL GL	6,988.00 116,770.00 14,701.00	
Oroville Elementary Oroville High Palermo Union	3001 3001 3001	1013170 1013210 1013780 1013270		GL GL GL	207,851.00 92,981.00	
Paradise Unified Pioneer Thermalito	3001 3001	1013550 1013300		GL GL	73,617.00 251,113.00 5,022.00	
Funds Held/Other Gov't Agencies	3001 3001	1013340 285	٠	GL	77,926.00 697,381.00	
Chico Unified F-3400 Treasury Cash	3400	101001			697,381.00	
Funds Held/Other Gov't Agencies	3400	285			097,361.00	697,381.00
CSSF Coding:			3			
38500-9110 Credit		*			ı I	
40302-7211 Debit						
Description: ATR-71879	LL			A		
ARRA Idea Res. 3313 5th-6th C	atch-up Pn	nts. 3319		В	4.00	
Note: Pmt. Amt. Adjusted for Re	vised Grant	Amounts	Ī	GL	2,388,458.00	2,388,458.00

Prepared by: Susan Berger

APPROVED BY:

Chico Unified Butte County

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

	Power methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).					
Devia	tions from the standards must be	e explained and may affect the i	interim certification.			
CRIT	ERIA AND STANDARDS					
1.	CRITERION: Average Daily A	ttendance				
	STANDARD: Funded average two percent since budget adop	daily attendance (ADA) for any tion.	of the current fiscal year or two	subsequent fiscal years has	not changed by more than	
	District's	ADA Standard Percentage Range:	-2.0% to +2.0%			
1A. Ca	alculating the District's ADA Vari	ances				
	ENTRY: Budget Adoption data that exis ed. If First Interim Form MYPI exists, P		cted for the two subsequent years; if r			
		Budget Adoption Budget (Form 01CS, Item 4A1,	First Interim Projected Year Totals (Form RLI, Line 5b)			
Curron	Fiscal Year Year (2010-11)	Step 2A) 11,338.00	(Form MYPI, Unrestricted, A1b) 11,499.45	Percent Change 1.4%	Status Met	
	sequent Year (2011-12)	11,121,00	11,206.00	0.8%	Met	
	bsequent Year (2012-13)	10,780.00	10,959.00	1.7%	Met	
	ENTRY: Enter an explanation if the sta		y more than two percent in any of the o	current year or two subsequent fisc	al years.	

Explanation:

(required if NOT met)

Printed: 1/4/2011 3:04 PN

CRITERION: Enro	llmen
-----------------	-------

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.

-2.0% to +2.0%

on,

# 2A. Calculating the District's Enrollment Variances

District's Enrollment Standard Percentage Range:

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.

#### Enrollment

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
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.

	y	
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%

Estimated D 2 ADA

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	(Form MYPI, Line F2)	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

Enrollment

# 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: -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,

# Revenue Limit (Fund 01, Objects 8011, 8020-8089)

Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
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.

	Unaudited Actua	ais - Unrestricted	
	(Resources	Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2007-08)	64.507.868.74		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		91.6%
1 113(1 110) 1341 (2000 10)		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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

		Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
_	55,494,769.00	y	90.0%	Met
	57.013.978.00	65,670,379.00	86.8%	Not Met
	58 651 738 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:
quired if NOT met)

Fiscal Year

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

(re

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

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) -5.9% Yes 17.710.202.00 Current Year (2010-11) 18,829,274.00 No 1st Subsequent Year (2011-12) 16,829,274.00 17,289,283.00 2.7% sequent Year (2012-13) 15,361,483.00 3.1% Nο 14,901,474.00

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

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) 4,678,195.00 3.1% No 4,537,063.00 Current Year (2010-11) 2.7% No 4,422,021.00 4,539,522.00 1st Subsequent Year (2011-12) 4,489,522.00 2.7% No 4.372.021.00 2nd Subsequent Year (2012-13)

Explanation: (required if Yes)

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

Explanation: Carryovers are build into Interim report.

(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) No 6,522,101.50 -1.8% Current Year (2010-11) 6,642,829.00 1st Subsequent Year (2011-12) 6,602,829.00 6,729,074.00 1.9% No 6,779,074.00 1.9% No 6.652.829.00 2nd Subsequent Year (2012-13)

Explanation: (required if Yes)

6P "niculating the District's	Change in Total	Operating Revenues and I	Expenditures		
Down ENTRY: All data are extr	racted or calculated	d.			
Object Range / Fiscal Year		Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other Stat	to and Other Legal	Payanua (Section 6A)			
Current Year (2010-11)	te, and Other Local	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 Connill	and Camiana an	d Other Operating Expenditu	res (Section 6A)		
Current Year (2010-11)	es, and Services an	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
			V		
6C. Comparison of District T	otal Operating Re	venues and Expenditures	to the Standard Percentage F	Range	
cubconnent fiscal years. F	Reasons for the proje ues within the standa Deferred Revent	cted change, descriptions of the	e methods and assumptions used i 6A above and will also display in th	e than the standard in one or more n the projections, and what change e explanation box below.	of the current year or two s, if any, will be made to bring the
Other Local Revenue (linked from 6A if NOT met)					
subsequent fiscal vears. F	Pageone for the proje	cted change, descriptions of the	nged since budget adoption by more le methods and assumptions used i 6A above and will also display in th	e than the standard in one or more n the projections, and what change le explanation box below.	of the current year or two is, if any, will be made to bring the
Explanation: Books and Supplies (linked from 6A if NOT met)	Carryovers are b	oulld into Interim report.			
Explanation: Services and Other Exp (linked from 6A if NOT met)	os				

## 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 (informatio (Form 01CS, Criterion 7B, Line 2c) s is not met, enter an X in the box that best		ed contribution was not made:		
statu.	s is not met, dilet any in the sex that see	Not applicable (district does not	participate in the Leroy F, Green Sc ze [EC Section 17070.75 (b)(2)(D)];		
	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 reserves as a percentage of total expenditures and other financing uses in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A 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, 2nd Subsequent Year 1st Subsequent Year Current Year (2012-13)(2011-12)(2010-11)0.0% 14.4% 10.0% District's Available Reserves Percentage (Criterion 10C, Line 7) District's Deficit Spending Standard Percentage Levels 0.0% 3.3% 4.8% (one-third of available reserves percentage): 8B. Calculating the District's Deficit Spending Percentages DATA ENTRY: Current Year data are extracted; if Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns. Projected Year Totals Total Unrestricted Expenditures Net Change in Deficit Spending Level Unrestricted Fund Balance and Other Financing Uses (If Net Change in Unrestricted Fund (Form 01I, Section E) (Form 01I, Objects 1000-7999) Status Balance is negative, else N/A) (Form MYPI, Line B11) (Form MYPI, Line C) Fiscal Year 61,830,315.00 N/A Met 2,228,478.00 Current Year (2010-11) Not Met (5,365,807.61) 65,867,235.00 8.1% 1st Subsequent Year (2011-12) 67,554,995.00 15.1% Not Met (10.217.992.95) 2nd Subsequent Year (2012-13)

# 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.

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9.	CRITE	BION.	Fund	and	Cash	Balance

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 Ge	neral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extrac	ted. If Form MYPI exists, data for the two subsequent years t	will be extracted; if not	, enter data for the two subsequent years,
	Ending Fund Balance		
	General Fund		
	Projected Year Totals	Status	
Fiscal Year Current Year (2010-11)	(Form 01I, Line F2 ) (Form MYPI, Line D2) 18,787,751,54	Met	
1st Subsequent Year (2011-12)	11,212,611.25	Met	
2nd Subsequent Year (2012-13)	404,147.30	Met	
	C		•1
9A-2. Comparison of the District's En	ding Fund Balance to the Standard		
77 2. Companion of the			
DATA ENTRY: Enter an explanation if the st	andard is not met.		
1a. STANDARD MET - Projected gener	ral fund ending balance is positive for the current fiscal year	and two subsequent fis	scal years.
Explanation:			
(required if NOT met)			
1			
L			
B. CASH BALANCE STANDARI	D: Projected general fund cash balance will be pos	itive at the end of	the current fiscal year.
Determining if the District's En			
DATA ENTRY: If Form CASH exists, data w	ill be extracted; if not, data must be entered below.		
	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	1:
Current Year (2010-11)	7,447,785.00	Met	J.
9B-2. Comparison of the District's Er	iding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the st	andard is not met.		
A CTANDADD MET. Designated as a	and fined each belonce will be positive at the and of the surror	t ficcal year	
1a. STANDARD MET - Projected gene	ral fund cash balance will be positive at the end of the currer	it notal year.	
Evolunation			
Explanation: (required if NOT met)			
(required it 1401 filet)			

# 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	Di	strict ADA	
5% or \$60,000 (greater of)	0	to	300
4% or \$60,000 (greater of)	301	to	1,000
3%	1.001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

<sup>&</sup>lt;sup>3</sup> 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.

Tricts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1  Do you choose to exclude from the reserve calculation the pass-thir  flyou are the SELPA AU and are excluding special education pass a. Enter the name(s) of the SELPA(s):	rough funds distributed to SELPA members?	No	
<ul> <li>b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)</li> </ul>	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

# 10B. Calculating the District's Reserve Standard

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

- Total Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- 2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)
- Net Expenditures and Other Financing Uses
- (Line B1 minus Line B2)
  4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
104,818,330.00	101,485,355.00	102,538,368.00
104,818,330.00	101,485,355.00 3%	102,538,368,00 3%
3%	3,044,560.65	3,076,151.04
0.00	0.00	0.00
3,144,549.90	3,044,560.65	3,076,151.04

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

# 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.

	lated Reserve Amounts tricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1 <sub>s</sub>	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 reduct the deficit, will address the future year issues.

S	`LEMENTAL INFORMATION
DATA i	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?
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)?
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 th are extracted.	at exist will be extracted; otherwise, enter data	into the first column. Enter dat	a into the se	econd column, except for Current Y	ear Contributions, which
	Budget Adoption	First Interim	Percent Change	Amount of Change	Status
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Afficial of Change	Otalos
1a. Contributions, Unrestricted 0 (Fund 01, Resources 0000-19					
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)		(1.693.874.00)	Not Met
2nd Subsequent Year (2012-13)	(14,832,462.00)	(13,836,987.00)		(995,475,00)	Not Met
Ziid Subsequeiit Tear (2012-13)	(14,002,102,007)	(10)00000011101/1			
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
2r bsequent Year (2012-13)	196,856.00	196,856.00	0.0%	0,00	Met
S5B. Status of the District's Project  DATA ENTRY: Enter an explanation if N  1a. NOT MET - The projected containing of the current year or subsi	ing deficits in either the general fund or any oth incted Contributions, Transfers, and Cap lot Met for items 1a-1c or if Yes for Item 1d. ributions from the unrestricted general fund to requent two fiscal years. Identify restricted progin, with timeframes, for reducing or eliminating	oital Projects restricted general fund program	ns have chai	No nged since budget adoption by mo gram and whether contributions are	re than the standard for e ongoing or one-time in
Explanation: (required if NOT met)  Special Education contributions will increase with the loss of ARRA funds.					
1b. MET - Projected transfers in ha	eve not changed since budget adoption by more	e than the standard for the curr	ent year and	d two subsequent fiscal years.	
Explanation: (required if NOT met)					

Chico Unified Butte County

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

	MET - Projected transfers o	ut have not changed since budget adoption by more than the standard for the current year and two subsequent riscal years.
	Explanation: (required if NOT met)	
d.	NO - There have been no o	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

Principal Balance

2nd Subsequent Year

(2012-13)

Annual Payment

1st Subsequent Year

(2011-12)

Annual Payment (P&I)

# S6. Long-term Commitments

since budget adoption?

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,

Prior Year

(2009-10)

Annual Payment

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

# of Years

S6A. Identification of the District's Long-term Commitments	
DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. It enter all other data, as applicable.	will be extracted and it will only be necessary to click the appropriate button for Item 1b, fno Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and
a. Does your district have long-term (multiyear) commitments?  (If No, skip items 1b and 2 and sections S6B and S6C)	Yes

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.

SACS Fund and Object Codes Used For:

No

Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2010
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		- Control of the Cont	8.	
Compensated Absences				
# ·	_			
-				
-				

Current Year

(2010-11)

Annual Payment

Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(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				
Total Annual Payments:	5,027,593	5,306,692	4,978,434	4,919,338

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

Printed: 1/4/2011 3:04 PN

S'	omparison of the District	's Annual Payments to Prior Year Annual Payment
DATA E	ENTRY: Enter an explanation i	Yes.
1a.	Yes - Annual payments for lo funded.	ng-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
	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. 1	Identification of Decrease	s 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.
10	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 no	t 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.

	and the contract of the contra	to Doctomoloument Denefite Other Than Pensions (	PERI
87A	Identification of the District's Estimated Unfunded Liability	for Postembloyment benefits Other Than I ensions to	

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

- **OPEB Liabilities** 
  - a. OPEB actuarial accrued liability (AAL)
  - b. OPEB unfunded actuarial accrued liability (UAAL)
  - $c_{\scriptscriptstyle{+\parallel}}$  Are AAL and UAAL based on the district's estimate or an actuarial valuation?
  - d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
21,043,544.00	21,053,366.00
21,043,544.00	21,053,366,00
Actuarial	Actuarial
Jul 01, 2006	Jul 01, 2009

#### OPER 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)

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)

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

	2,895,360.00

	Comments
4-	Comments

Per new actuarial,	
/4	

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

s-	Tentification of the District's Unfunded Liability for Self-insurance	ce Programs
DA First Ir	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, Budge tterim data in items 2-4, as applicable,	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or properly 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
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? (If Yes, complete items 3 and 4)	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions  a. Required contribution (funding) for self-insurance programs  Current Year (2010-11)  1st Subsequent Year (2011-12)  2nd Subsequent Year (2012-13)	Budget Adoption (Form 01CS, Item S7B) First Interim
	<ul> <li>b. Amount contributed (funded) for self-insurance programs</li> <li>Current Year (2010-11)</li> <li>1st Subsequent Year (2011-12)</li> <li>2nd Subsequent Year (2012-13)</li> </ul>	
	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.

	district gove	striking board and superintendent.			
58A. C	Cost Analysis of District's Labor Agr	eements - Certificated (Non-ma	anagement) Employees		
DATA E	ENTRY: Click the appropriate Yes or No buer data, as applicable, in the remainder of	utton for "Status of Certificated Labor section S8A; there are no extractions	Agreements as of the Previous in this section.	is Reporting Period." If Yes, nothing fur	ther is needed for section S8A, If
Status Were a	of Certificated Labor Agreements as of	of budget adoption?	No		
	· ·	to section S8B			
	If No, conti	nue with section S8A.			
Certific	cated (Non-management) Salary and Be	nefit Negotiations Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Numbe ime-eq	r of certificated (non-management) full- uivalent (FTE) positions	586.0	596.0	586.	0 586,0
1a.	Have any salary and benefit negotiations	been settled since budget adoption?	Yes		
Id.	If Yes, and	the corresponding public disclosure		th the COE, complete questions 2 and 3	$\mathbf{J}_{\mathbf{n}}$
	If Yes, and			d with the COE, complete questions 2-5	
	Are any salary and benefit negotiations s	till unsettled? plete questions 6 and 7.	No		
vegotia 2a	ations Settled Since Budget Adoption Per Government Code Section 3547,5(a)	, date of public disclosure board med	eting: Oct 20, 2	2010	
2b.	Per Government Code Section 3547,5(b) certified by the district superintendent an If Yes, date		Yes		
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain If Yes, date		Yes		
4.	Period covered by the agreement:	Begin Date: Jul 0	1, 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 projections (MYPs)?	1	Yes	Yes	Yes
	Total cost of	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or		J	
	Total cost	Multiyear Agreement of salary settlement	(781,226	(781,22	(301,000)
		in salary schedule from prior year text, such as "Reopener")	0.0%	0.0%	
	Identify the	source of funding that will be used t	o support multiyear salary con	nmitments:	
	concession	ns			

Negotia	ations Not Settled			
1	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7.	Amount included for any tentative salary schedule increases	0	0	0
Cartifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Cerum	Cated (Non-management) Health and Wenare (Harry Benefit			
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,680,855	6,154,300	8,734,558
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0% 4.5%
4.	Percent projected change in H&W cost over prior year		9.0%	4,5%
Since Are an	cated (Non-management) Prior Year Settlements Negotlated Budget Adoption  y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
30111011	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		0 - 1/4-1	1st Subsequent Year	2nd Subsequent Year
0		Current Year (2010-11)	(2011-12)	(2012-13)
Centil	cated (Non-management) Step and Column Adjustments	(2010-11)	,	X
4	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
1. 2.	Cost of step & column adjustments	included	801,160	805,000
3	Percent change in step & column over prior year	2.8%	2.8%	2.5%
950	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
			V	Yes
3.5	Are savings from attrition included in the budget and MYPs?	Yes	Yes	162
2,	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
	,			
Certifi	cated (Non-management) - Other		-lass size house of amployment less	re of absence horrises etc.)
List ot	icated (Non-management) - Other her significant contract changes that have occurred since budget adoption and	the cost impact of each change (i.e.	class size, nours of employment, leav	e of absence, portuses, etc.):

04 61424 0000000 Form 01CS

S8B.	Cost Analysis of District's Labor Ag	reements - Classified (Non-m	anagement) Employees		
DA No, en	ENTRY: Click the appropriate Yes or No keter data, as applicable, in the remainder o	outton for "Status of Classified Labo section S8B; there are no extraction	or Agreements as of the Previous ons in this section.	Reporting Period," If Yes, nothing further	is needed for section S8B, If
			No		
Classi	fied (Non-management) Salary and Ben	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	er of classified (non-management) ositions	(2009-10)	(2010-11)	(2011-12)	(2012-13)
1a.	If Yes, and	the corresponding public disclosur	re documents have been filed wit	h the COE, complete questions 2 and 3, with the COE, complete questions 2-5.	
1b <sub>e</sub>	Are any salary and benefit negotiations If Yes, cor	still unsettled? nplete questions 6 and 7	No		
Negoti 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547,5(a	), date of public disclosure board n	neeting: Dec 15, 2	010	
2b.	Per Government Code Section 3547.5(b certified by the district superintendent ar If Yes, dat		Yes	010	×
3,	Per Government Code Section 3547.5(c to meet the costs of the collective barga If Yes, dat		Yes Dec 15, 2	010	
4.	Period covered by the agreement:	Begin Date: Ju	il 01, 2010	and Date: Jun 30, 2012	]
	Salary settlement:		Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	Yes	Yes	Yes
		One Year Agreement of salary settlement in salary schedule from prior year			
	_	or  Multiyear Agreement of salary settlement	(111.000)	(436,000	(325,000)
	% change	in salary schedule from prior year r text, such as "Reopener")	0.0%	0,0%	0.0%
		e source of funding that will be used			
	n/a. Settle	ement includes consessions.			
Negoti	ations Not Settled			1	
6.	Cost of a one percent increase in salary	and statutory benefits	194,642 Current Year	1st Subsequent Year	2nd Subsequent Year
7	Amount included for any tentative salary	schedule increases	(2010-11)	(2011-12)	(2012-13)

CI ad (Non-management) Health and Welfare (H&W) Benefits	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
		No	No
Are costs of H&W benefit changes included in the interim and MYPs?	No No	No 2,033,721	2,033,721
2. Total cost of H&W benefits	2,033,721		100.0%
3 Percent of H&W cost paid by employer	100.0%	100.0%	0.0%
Percent projected change in H&W cost over prior year	0.0%	0,076	0,070
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any new costs negotiated since budget adoption for prior year	No		
settlements included in the interim?  If Yes, amount of new costs included in the interim and MYPs	INO		
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)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes 243,000
2. Cost of step & column adjustments	included	243,000	1,5%
Percent change in step & column over prior year	1.5%	1,5%	1.576
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
·			
Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
ied (Non-management) - Other Lis, uner significant contract changes that have occurred since budget adoption and	d the cost impact of each (i.e., hours o	of employment, leave of absence, boni	uses, etc.):

S8C. 0	Cost Analysis of District's Labor Ag	reements - Management/Super	visor/Confidential Employees	l	
further Status	ENTRY: Click the appropriate Yes or No bis needed for section S8C <sub>2</sub> If No, enter dat of Management/SupervIsor/ConfidentIal managerial/confidential labor negotiation	<ul> <li>a, as applicable, in the remainder of al Labor Agreements as of the Pre- ns settled as of budget adoption?</li> </ul>	section S8C; there are no extraction	ents as of the Previous Reporting Perions in this section.	d." If Yes or n/a, nothing
		a, skip to S9. inue with section S8C.			
Manag	ement/Supervisor/Confidential Salary a	nd Benefit Negotlations Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	er of management, supervisor, and ential FTE positions	66,7	66,7	66.7	66.7
1a.		s been settled since budget adoption uplete question 2. plete questions 3 and 4.	? Yes		
1b.	Are any salary and benefit negotiations s	still unsettled? nplete questions 3 and 4.	No		
Negotia 2.	ations Settled Since Budget Adoption Salary settlement:	-	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear of salary settlement	Yes 88,530	Yes 88,530	Yes 88,530
	Change in	salary schedule from prior year r text, such as "Reopener")	0.0%	0.0%	0.0%
Negotii 3.	ations Not Settled Cost of a one percent increase in salary	and statutory benefits	64,270		
		_	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	
	gement/Supervisor/Confidential and Welfare (H&W) Benefits	-	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
o 1a	Are costs of H&W benefit changes inclu	ded in the interim and MYPs?	Yes	Yes 668,134	Yes 668,134
2. 3. 4.	Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost of	over prior year	668,134 100.0% 0.0%	100.0% 0.0%	100.0% 0.0%
	gement/Supervisor/Confidential 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 Percent change in step and column over	1	included 2.0%	80,000 2.0%	2,0%
Manag	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
omer	Dettettes (tittlegage, politises, etc.)	· r			

2.

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

No

No

No

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

# Status of Other Funds

	nalyze 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 terim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.
S9A. I	ntification of Other Funds with Negative Ending Fund Balances
DATA	RY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.
1.	re any funds other than the general fund projected to have a negative fund alance at the end of the current fiscal year?
	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 sch fund.
2.	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 splain the plan for how and when the problem(s) will be corrected.

Chico Unified Butte County

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

04 61424 0000000 Form 01CS

	FIONAL FISCAL INDICATORS	
ne fo	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answert the reviewing agency to the need for additional review.	er to any single indicator does not necessarily suggest a cause for concern, but
ATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically com	pleted based on data from Criterion 9.
A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
АЗ.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
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.)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes
hen	providing comments for additional fiscal indicators, please include the item number applicable to each	h 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?.??-???

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

80 Column mode: No

Replace Fiscal year with:

for Acct format: 11

Sort detail lines by: Al

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					
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	
***************************************	CONTRIB. FROM UNREST. RE		
8980.00	0000-0000-8980 <sub>4</sub> 00-510	698,677-	
	0000-3130-8980.00-741	50,772-	
		444,898-	
01-0000-0-0000-3600-8980.00-510 01-0000-0-0000-8110-8980.00-510		2,171,000-	
	1110-1000-8980.00-510	320,000	
	1110-1000-8980.00-510	57,249	
	0000-0000-8980.00-020	1,428	
	0000-0000-8980.00-741	50,772	
	0000-3600-8980,00-741	444,898	
	0000-8110-8980 00-510	2,171,000	
	1110-1000-8980.00-570	320,000	
		,,	
TOTAL: 8	980.00		
8980.99	UNREST. CONBRIB:1 TIME B		
	1110-1000-8980.99-570	615,000-	
	1110-1000-8980.99-570	615,000	
TOTAL: 8			
8981.00	UNREST CONTR: SPED UNSPEC		
	0000-0000-8981.00-510	4,040,924-	
	5001-0000-8981.00-510	3,806,092	
	5001-0000-8981.00-510	141,047	
	5001-0000-8981.00-510	49,345	
	5001-0000-8981.00-510	3,940	
u1-6505 <b>-</b> 0-	5001-0000-8981.00-510	40,500	
TOTAL: 8	3981.00		
	UNREST CONTR:SPED TRANSF		
8983.00	-5001-3602-8983.00-510	963,317-	
	-5001-3602-8983.00-510	927,334	
	-5001-3602-8983.00-510	35,983	
01-7241-0			
2011—1			
1984.00	UNRESTR CONTR:SPED NON S		
	-0000-0000-8984.00-510	2,434,483-	
	-5001-0000-8984.00-510	162,444	
01-6500-0	-5001-0000-8984.00-510	144,278-	
	-5770-1110-8984.00-510	154,158	
	-5770-1121-8984.00-510	1,676,057	
	-5770-1180-8984.00-510	114,405	
	-5730-1110-8984.00-510	244,152	
	-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	
	-5750-3142-8984.00-510	5,006	
	-5770-1110-8984.00-510	12,712	
	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

Seference: Education Code Section 48664

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

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					20	10-11 DID#
A.	Re <sub>l</sub>	ported Total 2010-11 Salaries	for Employees Covered by PERS (exclude		4.5.	
B.		salaries for employees of block grant charter schools and sworn peace officers)			18,653,250	{183}
В.	EXC	Exclusions to 2010-11 Salaries Reported in Line A				
	1.	Salaries for positions or por funds subject to supplanting	tions of positions supported totally by Federal restrictions, excluding child nutrition	(B-1)	1,000,000	{184}
	2.	Salaries for positions support court ordered desegregation (i.e. E.C. 54203(a))	rted by funds received to fund the costs of any program, if the order exists and is still in force	(B-2)	0	{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.					
	4.	Total Exclusions (Sum of Lin			1,233,492	
C.	Adj	usted 2010-11 Salaries Subject	to PERS (Line A minus Line B-4)	-	17,419,758	` ,
D,	PERS Reduction Based on 2010-11 Salaries			376		(100)
	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)	0.02313	{191}
	2.	Computed PERS Reduction (L	ine C times Line D-1; round to whole number).	(D-2)	402,919	{192}
E.	PERS Reduction Buyout Factor (Report estimated fraction of PERS reduction that is "bought out" in 2010-11)				0.1979	{193}
F.	Restoration AmountAmount of the PERS Reduction "bought out" (Line D-2 times Line E)				79,738	<b>\</b>
G.	2010 Line	-11 PERS Reduction (Line D-D-4.	2 minus Line F) Report here and on Form K-12,		323,181	{195}

# CHICO UNIFIED | 2010-2011 1st Interim 12/06/2010

# **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