

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

Signed: *Renee Drevier*  
District Superintendent or Designee

Date: 3-10-11

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2011

Signed: *[Signature]*  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Barbara Stephens

Telephone: (714)628-4044

Title: Director-Fiscal Assistance

E-mail: barbaras@orangeusd.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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

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

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	139,924,370.00	147,270,213.00	85,624,806.06	148,539,356.00	1,269,143.00	0.9%
2) Federal Revenue		8100-8299	14,110,211.00	21,208,859.00	10,833,647.58	22,496,078.00	1,287,219.00	6.1%
3) Other State Revenue		8300-8599	47,082,105.00	48,871,237.00	25,366,035.95	49,843,318.00	972,081.00	2.0%
4) Other Local Revenue		8600-8799	6,476,268.00	6,793,521.00	2,327,383.39	7,024,991.00	231,470.00	3.4%
5) TOTAL REVENUES			207,592,954.00	224,143,830.00	124,151,872.98	227,903,743.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	105,825,663.00	107,093,447.00	53,759,237.92	108,033,659.00	(940,212.00)	-0.9%
2) Classified Salaries		2000-2999	33,330,952.00	32,473,896.00	15,258,473.90	32,503,707.00	(29,811.00)	-0.1%
3) Employee Benefits		3000-3999	47,390,707.00	47,176,559.00	28,533,553.04	47,627,687.00	(451,128.00)	-1.0%
4) Books and Supplies		4000-4999	8,749,270.00	14,899,197.00	2,650,297.51	13,690,027.00	1,209,170.00	8.1%
5) Services and Other Operating Expenditures		5000-5999	19,140,882.00	19,360,771.00	8,401,851.20	20,504,140.00	(1,143,369.00)	-5.9%
6) Capital Outlay		6000-6999	0.00	0.00	22,000.00	22,000.00	(22,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	9,043,180.00	7,507,861.00	640,681.33	5,852,252.00	1,655,609.00	22.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(459,394.00)	(459,557.00)	(108.75)	(459,238.00)	(319.00)	0.1%
9) TOTAL EXPENDITURES			223,021,260.00	228,052,174.00	109,265,986.15	227,774,234.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,428,306.00)	(3,908,344.00)	14,885,886.83	129,509.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	964,921.00	(964,921.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(964,921.00)		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,428,306.00)	(3,908,344.00)	14,885,886.83	(835,412.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,709,243.13	37,941,250.25		37,941,250.25	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)			36,709,243.13	37,941,250.25		37,941,250.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,709,243.13	37,941,250.25		37,941,250.25		
2) Ending Balance, June 30 (E + F1e)			21,280,937.13	34,032,906.25		37,105,838.25		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	6,690,638.00	6,841,566.00		6,862,175.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,306,127.00	3,556,127.00		3,556,127.00		
El Rancho Beginning Balance	0000	9780	1,250,000.00					
Non-Resident Tuition	0000	9780	56,127.00					
El Rancho Beginning Balance	0000	9780		1,250,000.00				
Non-Resident Tuition	0000	9780		56,127.00				
AB 3632 Mental Health Services	0000	9780		2,250,000.00				
El Rancho Beginning Balance	0000	9780				1,250,000.00		
Non-Resident Tuition	0000	9780				56,127.00		
AB 3632 Mental Health Services	0000	9780				2,250,000.00		
c) Undesignated Amount						26,412,536.25		
d) Unappropriated Amount			13,009,172.13	23,360,213.25				

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<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,889,750.00	32,479,030.00	18,678,520.85	35,448,693.00	2,969,663.00	9.1%
Charter Schools General Purpose Entitlement - State Aid		8015	1,159,523.00	1,092,159.00	807,285.05	1,561,609.00	469,450.00	43.0%
State Aid - Prior Years		8019	(250,000.00)	(250,000.00)	731,351.57	(250,000.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	961,792.00	961,792.00	478,022.91	956,045.00	(5,747.00)	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	103,013,026.00	89,898,236.00	57,661,473.49	91,609,006.00	1,710,770.00	1.9%
Unsecured Roll Taxes		8042	4,223,526.00	4,297,569.00	4,021,017.05	4,328,734.00	31,165.00	0.7%
Prior Years' Taxes		8043	5,706,846.00	5,706,846.00	3,378,682.99	3,504,759.00	(2,202,087.00)	-38.6%
Supplemental Taxes		8044	1,396,915.00	1,375,802.00	878,036.23	1,332,028.00	(43,774.00)	-3.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,122,942.00	1,166,988.00	413,130.12	(732,675.00)	(1,899,663.00)	-162.8%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	13,853,966.00	0.00	13,853,966.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,800.00	6,800.00	180,009.52	186,810.00	180,010.00	2647.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>143,231,120.00</b>	<b>150,589,188.00</b>	<b>87,227,529.78</b>	<b>151,798,975.00</b>	<b>1,209,787.00</b>	<b>0.8%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,763,937.00)	(5,859,888.00)	0.00	(6,080,754.00)	(220,866.00)	3.8%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	303,524.00	339,847.00	0.00	369,501.00	29,654.00	8.7%
Special Education ADA Transfer	6500	8091	5,460,413.00	5,520,041.00	0.00	5,711,253.00	191,212.00	3.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	522,021.00	530,726.00	304,788.28	530,726.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,828,771.00)	(3,849,701.00)	(1,907,512.00)	(3,790,345.00)	59,356.00	-1.5%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>139,924,370.00</b>	<b>147,270,213.00</b>	<b>85,624,806.06</b>	<b>148,539,356.00</b>	<b>1,269,143.00</b>	<b>0.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,101,482.00	7,238,920.00	375,358.20	7,238,920.00	0.00	0.0%
Special Education Discretionary Grants		8182	698,229.00	683,070.00	0.00	683,070.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,897,390.00	11,098,213.00	9,614,149.22	12,397,457.00	1,299,244.00	11.7%
Vocational and Applied Technology Education	3500-3699	8290	192,419.00	258,740.00	92,487.68	249,740.00	(9,000.00)	-3.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	64,972.00	64,912.00	64,912.00	(60.00)	-0.1%
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	1,220,691.00	1,864,944.00	686,740.48	1,861,979.00	(2,965.00)	-0.2%
<b>TOTAL FEDERAL REVENUE</b>			<b>14,110,211.00</b>	<b>21,208,859.00</b>	<b>10,833,647.58</b>	<b>22,496,078.00</b>	<b>1,287,219.00</b>	<b>6.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	101,237.00	168,021.00	66,057.75	195,777.00	27,756.00	16.5%
Prior Years	2430	8319	0.00	0.00	(47,916.00)	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	16,523,220.00	17,752,646.00	10,732,331.60	17,808,291.00	55,645.00	0.3%
Prior Years	6500	8319	0.00	0.00	(261.00)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,579,706.00	1,579,706.00	729,701.33	1,586,308.00	6,602.00	0.4%
Economic Impact Aid	7090-7091	8311	3,482,102.00	3,482,102.00	1,482,435.00	3,878,073.00	395,971.00	11.4%
Spec. Ed. Transportation	7240	8311	553,865.00	553,865.00	255,842.67	556,180.00	2,315.00	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	0.0%
Class Size Reduction, K-3		8434	5,144,007.00	5,260,752.00	1,324,559.00	5,260,752.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	267,723.00	267,723.00	267,723.00	New
Lottery - Unrestricted and Instructional Materi		8560	3,581,851.00	3,674,390.00	929,244.75	3,859,361.00	184,971.00	5.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	18,028.00	18,028.00	18,028.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,764,000.00	1,764,000.00	1,314,019.00	1,764,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,352,117.00	14,617,727.00	8,294,270.85	14,648,825.00	31,098.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>47,082,105.00</b>	<b>48,871,237.00</b>	<b>25,366,035.95</b>	<b>49,843,318.00</b>	<b>972,081.00</b>	<b>2.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	900,000.00	900,000.00	623,431.92	900,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	202,500.00	202,500.00	80,179.47	202,500.00	0.00	0.0%
Interest		8660	350,000.00	486,700.00	234,037.87	386,700.00	(100,000.00)	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(42,394.09)	(42,394.00)	(42,394.00)	New
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	312,000.00	312,000.00	236,235.00	312,000.00	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	3,535,551.00	3,703,024.00	587,877.88	4,013,037.00	310,013.00	8.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	317,013.00	318,684.00	38,565.67	340,030.00	21,346.00	6.7%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	289,658.00	355,619.00	273,876.67	355,619.00	0.00	0.0%
Tuition		8710	444,246.00	390,494.00	233,323.00	382,533.00	(7,961.00)	-2.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	125,300.00	124,500.00	62,250.00	174,966.00	50,466.00	40.5%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,476,268.00</b>	<b>6,793,521.00</b>	<b>2,327,383.39</b>	<b>7,024,991.00</b>	<b>231,470.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>207,592,954.00</b>	<b>224,143,830.00</b>	<b>124,151,872.98</b>	<b>227,903,743.00</b>	<b>3,759,913.00</b>	<b>1.7%</b>

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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	89,232,011.00	90,476,883.00	45,031,525.31	91,402,974.00	(926,091.00)	-1.0%
Certificated Pupil Support Salaries		1200	5,434,466.00	5,157,012.00	2,602,175.10	5,157,012.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,143,537.00	8,788,062.00	4,829,482.99	8,788,062.00	0.00	0.0%
Other Certificated Salaries		1900	1,015,649.00	2,671,490.00	1,296,054.52	2,685,611.00	(14,121.00)	-0.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>105,825,663.00</b>	<b>107,093,447.00</b>	<b>53,759,237.92</b>	<b>108,033,659.00</b>	<b>(940,212.00)</b>	<b>-0.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,117,701.00	8,121,262.00	3,160,701.41	8,140,294.00	(19,032.00)	-0.2%
Classified Support Salaries		2200	12,954,961.00	12,218,165.00	6,280,399.32	12,219,866.00	(1,701.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,725,502.00	2,743,410.00	1,347,366.74	2,728,974.00	14,436.00	0.5%
Clerical, Technical and Office Salaries		2400	9,248,514.00	9,121,734.00	4,363,734.12	9,144,194.00	(22,460.00)	-0.2%
Other Classified Salaries		2900	284,274.00	269,325.00	106,272.31	270,379.00	(1,054.00)	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>33,330,952.00</b>	<b>32,473,896.00</b>	<b>15,258,473.90</b>	<b>32,503,707.00</b>	<b>(29,811.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,649,067.00	8,824,807.00	4,399,148.05	8,927,655.00	(102,848.00)	-1.2%
PERS		3201-3202	4,529,926.00	4,338,069.00	2,226,941.27	4,338,396.00	(327.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	3,892,093.00	3,829,357.00	1,787,042.53	3,843,600.00	(14,243.00)	-0.4%
Health and Welfare Benefits		3401-3402	16,451,937.00	16,264,314.00	9,912,043.84	16,556,647.00	(292,333.00)	-1.8%
Unemployment Insurance		3501-3502	1,013,519.00	1,019,458.00	322,306.38	1,025,643.00	(6,185.00)	-0.6%
Workers' Compensation		3601-3602	2,070,763.00	2,084,526.00	1,022,047.80	2,097,154.00	(12,628.00)	-0.6%
OPEB, Allocated		3701-3702	8,136,350.00	8,154,878.00	6,471,738.30	8,176,305.00	(21,427.00)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	426,708.00	435,413.00	262,528.42	436,550.00	(1,137.00)	-0.3%
Other Employee Benefits		3901-3902	2,220,344.00	2,225,737.00	2,129,756.45	2,225,737.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>47,390,707.00</b>	<b>47,176,559.00</b>	<b>28,533,553.04</b>	<b>47,627,687.00</b>	<b>(451,128.00)</b>	<b>-1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	827,095.00	679,801.00	311,319.09	683,801.00	(4,000.00)	-0.6%
Books and Other Reference Materials		4200	29,841.00	150,507.00	92,912.05	156,878.00	(6,371.00)	-4.2%
Materials and Supplies		4300	7,476,720.00	13,238,584.00	1,788,053.52	11,656,997.00	1,581,587.00	11.9%
Noncapitalized Equipment		4400	415,614.00	830,305.00	458,012.85	1,192,351.00	(362,046.00)	-43.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,749,270.00</b>	<b>14,899,197.00</b>	<b>2,650,297.51</b>	<b>13,690,027.00</b>	<b>1,209,170.00</b>	<b>8.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,180,186.00	4,636,473.00	1,248,701.74	5,134,628.00	(498,155.00)	-10.7%
Travel and Conferences		5200	469,264.00	623,277.00	200,654.15	724,785.00	(101,508.00)	-16.3%
Dues and Memberships		5300	104,225.00	104,913.00	74,936.78	101,795.00	3,118.00	3.0%
Insurance		5400-5450	1,060,500.00	1,060,500.00	1,004,289.71	1,061,680.00	(1,180.00)	-0.1%
Operations and Housekeeping Services		5500	4,330,084.00	4,330,084.00	2,193,097.54	4,326,584.00	3,500.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,323,439.00	2,749,232.00	917,518.13	3,295,650.00	(546,418.00)	-19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,049,145.00	5,229,603.00	2,562,859.22	5,221,493.00	8,110.00	0.2%
Communications		5900	624,039.00	626,689.00	199,793.93	637,525.00	(10,836.00)	-1.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,140,882.00</b>	<b>19,360,771.00</b>	<b>8,401,851.20</b>	<b>20,504,140.00</b>	<b>(1,143,369.00)</b>	<b>-5.9%</b>

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General Fund  
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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)
<b>CAPITAL OUTLAY</b>								
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	22,000.00	22,000.00	(22,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>22,000.00</b>	<b>(22,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	350,000.00	350,000.00	467.41	350,000.00	0.00	0.0%
Payments to County Offices		7142	1,200,000.00	1,165,115.00	328,411.01	1,105,015.00	60,100.00	5.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	555,108.00	524,108.00	(404,534.00)	524,108.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	759.00	759.00	0.00	759.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,887,971.00	3,390,222.00	252,837.38	1,790,701.00	1,599,521.00	47.2%
Other Debt Service - Principal		7439	2,041,342.00	2,069,657.00	463,499.53	2,073,669.00	(4,012.00)	-0.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,043,180.00</b>	<b>7,507,861.00</b>	<b>640,681.33</b>	<b>5,852,252.00</b>	<b>1,655,609.00</b>	<b>22.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(459,394.00)	(459,557.00)	(108.75)	(459,238.00)	(319.00)	0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(459,394.00)</b>	<b>(459,557.00)</b>	<b>(108.75)</b>	<b>(459,238.00)</b>	<b>(319.00)</b>	<b>0.1%</b>
<b>TOTAL EXPENDITURES</b>			<b>223,021,260.00</b>	<b>228,052,174.00</b>	<b>109,265,986.15</b>	<b>227,774,234.00</b>	<b>277,940.00</b>	<b>0.1%</b>

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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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	964,921.00	(964,921.00)	New
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	964,921.00	(964,921.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	(964,921.00)	964,921.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	134,160,433.00	141,410,325.00	85,624,806.06	142,458,602.00	1,048,277.00	0.7%
2) Federal Revenue		8100-8299	17,790.00	17,790.00	0.00	14,825.00	(2,965.00)	-16.7%
3) Other State Revenue		8300-8599	21,250,372.00	21,622,497.00	10,024,928.72	21,995,114.00	372,617.00	1.7%
4) Other Local Revenue		8600-8799	4,721,115.00	4,805,734.00	1,379,688.50	4,732,724.00	(73,010.00)	-1.5%
5) TOTAL REVENUES			160,149,710.00	167,856,346.00	97,029,423.28	169,201,265.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	78,923,103.00	79,671,475.00	39,234,670.04	78,670,789.00	1,000,686.00	1.3%
2) Classified Salaries		2000-2999	16,067,377.00	14,816,795.00	6,751,445.74	14,834,102.00	(17,307.00)	-0.1%
3) Employee Benefits		3000-3999	33,521,245.00	33,188,914.00	21,371,925.07	33,056,296.00	132,618.00	0.4%
4) Books and Supplies		4000-4999	4,350,276.00	5,356,021.00	861,371.66	5,776,166.00	(420,145.00)	-7.8%
5) Services and Other Operating Expenditures		5000-5999	9,920,886.00	10,053,842.00	4,956,118.53	10,214,476.00	(160,634.00)	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,504,288.00	5,034,854.00	480,886.08	3,439,345.00	1,595,509.00	31.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,893,729.00)	(2,120,792.00)	(43,726.59)	(2,165,541.00)	44,749.00	-2.1%
9) TOTAL EXPENDITURES			147,393,446.00	146,001,109.00	73,612,690.53	143,825,633.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,756,264.00	21,855,237.00	23,416,732.75	25,375,632.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,360,074.00)	(15,539,321.00)	0.00	(15,986,784.00)	(447,463.00)	2.9%
4) TOTAL OTHER FINANCING SOURCES/USES			(18,360,074.00)	(15,539,321.00)	0.00	(15,986,784.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,603,810.00)	6,315,916.00	23,416,732.75	9,388,848.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,884,747.13	27,716,990.93		27,716,990.93	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)			26,884,747.13	27,716,990.93		27,716,990.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,884,747.13	27,716,990.93		27,716,990.93		
2) Ending Balance, June 30 (E + F1e)			21,280,937.13	34,032,906.93		37,105,838.93		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	6,690,638.00	6,841,566.00		6,862,175.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,306,127.00	3,556,127.00		3,556,127.00		
El Rancho Beginning Balance	0000	9780	1,250,000.00					
Non-Resident Tuition	0000	9780	56,127.00					
El Rancho Beginning Balance	0000	9780		1,250,000.00				
Non-Resident Tuition	0000	9780		56,127.00				
AB 3632 Mental Health Services	0000	9780		2,250,000.00				
El Rancho Beginning Balance	0000	9780				1,250,000.00		
Non-Resident Tuition	0000	9780				56,127.00		
AB 3632 Mental Health Services	0000	9780				2,250,000.00		
c) Undesignated Amount						26,412,536.93		
d) Unappropriated Amount			13,009,172.13	23,360,213.93				

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,889,750.00	32,479,030.00	18,678,520.85	35,448,693.00	2,969,663.00	9.1%
Charter Schools General Purpose Entitlement - State Aid		8015	1,159,523.00	1,092,159.00	807,285.05	1,561,609.00	469,450.00	43.0%
State Aid - Prior Years		8019	(250,000.00)	(250,000.00)	731,351.57	(250,000.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	961,792.00	961,792.00	478,022.91	956,045.00	(5,747.00)	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	103,013,026.00	89,898,236.00	57,661,473.49	91,609,006.00	1,710,770.00	1.9%
Unsecured Roll Taxes		8042	4,223,526.00	4,297,569.00	4,021,017.05	4,328,734.00	31,165.00	0.7%
Prior Years' Taxes		8043	5,706,846.00	5,706,846.00	3,378,682.99	3,504,759.00	(2,202,087.00)	-38.6%
Supplemental Taxes		8044	1,396,915.00	1,375,802.00	878,036.23	1,332,028.00	(43,774.00)	-3.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,122,942.00	1,166,988.00	413,130.12	(732,675.00)	(1,899,663.00)	-162.8%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	13,853,966.00	0.00	13,853,966.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,800.00	6,800.00	180,009.52	186,810.00	180,010.00	2647.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>143,231,120.00</b>	<b>150,589,188.00</b>	<b>87,227,529.78</b>	<b>151,798,975.00</b>	<b>1,209,787.00</b>	<b>0.8%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,763,937.00)	(5,859,888.00)	0.00	(6,080,754.00)	(220,866.00)	3.8%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	522,021.00	530,726.00	304,788.28	530,726.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,828,771.00)	(3,849,701.00)	(1,907,512.00)	(3,790,345.00)	59,356.00	-1.5%
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%
<b>TOTAL REVENUE LIMIT SOURCES</b>			<b>134,160,433.00</b>	<b>141,410,325.00</b>	<b>85,624,806.06</b>	<b>142,458,802.00</b>	<b>1,048,277.00</b>	<b>0.7%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	17,790.00	17,790.00	0.00	14,825.00	(2,965.00)	-16.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>17,790.00</b>	<b>17,790.00</b>	<b>0.00</b>	<b>14,825.00</b>	<b>(2,965.00)</b>	<b>-16.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,144,007.00	5,260,752.00	1,324,559.00	5,260,752.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	267,723.00	267,723.00	267,723.00	New
Lottery - Unrestricted and Instructional Materials		8560	3,233,373.00	3,249,858.00	907,774.87	3,327,186.00	77,328.00	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	12,872,992.00	13,111,887.00	7,524,871.85	13,139,453.00	27,566.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,250,372.00</b>	<b>21,622,497.00</b>	<b>10,024,928.72</b>	<b>21,995,114.00</b>	<b>372,617.00</b>	<b>1.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	900,000.00	900,000.00	623,431.92	900,000.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	202,500.00	202,500.00	80,179.47	202,500.00	0.00	0.0%
Interest		8660	350,000.00	486,700.00	234,037.87	386,700.00	(100,000.00)	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(42,394.09)	(42,394.00)	(42,394.00)	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	2,318,109.00	2,318,109.00	0.00	2,374,108.00	55,999.00	2.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	317,013.00	318,684.00	38,565.67	340,030.00	21,346.00	6.7%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	189,247.00	189,247.00	212,544.66	189,247.00	0.00	0.0%
Tuition		8710	444,246.00	390,494.00	233,323.00	382,533.00	(7,961.00)	-2.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>4,721,115.00</b>	<b>4,805,734.00</b>	<b>1,379,688.50</b>	<b>4,732,724.00</b>	<b>(73,010.00)</b>	<b>-1.5%</b>
<b>TOTAL REVENUES</b>			<b>160,149,710.00</b>	<b>167,856,346.00</b>	<b>97,029,423.28</b>	<b>169,201,265.00</b>	<b>1,344,919.00</b>	<b>0.8%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	67,217,885.00	67,986,933.00	33,161,261.25	67,082,746.00	904,187.00	1.3%
Certificated Pupil Support Salaries		1200	4,151,216.00	4,025,668.00	1,981,475.09	4,025,668.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,335,877.00	7,410,048.00	4,071,332.22	7,410,048.00	0.00	0.0%
Other Certificated Salaries		1900	218,125.00	248,826.00	20,601.48	152,327.00	96,499.00	38.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>78,923,103.00</b>	<b>79,671,475.00</b>	<b>39,234,670.04</b>	<b>78,670,789.00</b>	<b>1,000,686.00</b>	<b>1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	490,354.00	516,072.00	188,173.25	532,314.00	(16,242.00)	-3.1%
Classified Support Salaries		2200	7,087,502.00	5,963,636.00	2,606,258.90	5,965,181.00	(1,545.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,532,402.00	1,528,374.00	710,678.26	1,528,374.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,679,153.00	6,545,604.00	3,145,634.95	6,544,070.00	1,534.00	0.0%
Other Classified Salaries		2900	277,966.00	263,109.00	100,700.38	264,163.00	(1,054.00)	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,067,377.00</b>	<b>14,816,795.00</b>	<b>6,751,445.74</b>	<b>14,834,102.00</b>	<b>(17,307.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,443,946.00	6,552,189.00	3,236,092.77	6,486,598.00	65,591.00	1.0%
PERS		3201-3202	2,443,389.00	2,241,801.00	1,066,650.59	2,241,850.00	(49.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	2,377,741.00	2,296,858.00	1,026,303.04	2,280,193.00	16,665.00	0.7%
Health and Welfare Benefits		3401-3402	10,694,047.00	10,524,149.00	7,026,068.19	10,529,502.00	(5,353.00)	-0.1%
Unemployment Insurance		3501-3502	695,593.00	695,300.00	158,447.51	686,570.00	8,730.00	1.3%
Workers' Compensation		3601-3602	1,421,685.00	1,422,739.00	684,606.42	1,404,910.00	17,829.00	1.3%
OPEB, Allocated		3701-3702	7,027,096.00	7,024,166.00	5,900,121.62	6,993,846.00	30,320.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	197,404.00	205,975.00	143,878.48	207,090.00	(1,115.00)	-0.5%
Other Employee Benefits		3901-3902	2,220,344.00	2,225,737.00	2,129,756.45	2,225,737.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,521,245.00</b>	<b>33,188,914.00</b>	<b>21,371,925.07</b>	<b>33,056,296.00</b>	<b>132,618.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	807,024.00	638,037.00	245,247.05	638,037.00	0.00	0.0%
Books and Other Reference Materials		4200	10,652.00	31,226.00	2,555.73	32,216.00	(990.00)	-3.2%
Materials and Supplies		4300	3,409,820.00	4,503,908.00	612,804.56	4,927,946.00	(424,038.00)	-9.4%
Noncapitalized Equipment		4400	122,780.00	182,850.00	764.32	177,967.00	4,883.00	2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,350,276.00</b>	<b>5,356,021.00</b>	<b>861,371.66</b>	<b>5,776,166.00</b>	<b>(420,145.00)</b>	<b>-7.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	128,035.00	135,500.00	57,928.27	137,370.00	(1,870.00)	-1.4%
Dues and Memberships		5300	99,925.00	100,213.00	72,974.78	96,975.00	3,238.00	3.2%
Insurance		5400-5450	990,500.00	990,500.00	1,004,289.71	990,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,321,298.00	4,321,298.00	2,188,532.14	4,317,798.00	3,500.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,489,858.00	1,580,708.00	641,129.85	1,649,195.00	(68,487.00)	-4.3%
Transfers of Direct Costs		5710	900,000.00	893,154.00	895,163.00	893,154.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,418,915.00	1,457,464.00	(81,692.71)	1,553,979.00	(96,515.00)	-6.6%
Communications		5900	572,355.00	575,005.00	177,793.49	575,505.00	(500.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,920,886.00</b>	<b>10,053,842.00</b>	<b>4,956,118.53</b>	<b>10,214,476.00</b>	<b>(160,634.00)</b>	<b>-1.6%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	759.00	759.00	0.00	759.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,841,553.00	3,343,804.00	235,743.08	1,744,283.00	1,599,521.00	47.8%
Other Debt Service - Principal		7439	1,661,976.00	1,690,291.00	245,143.00	1,694,303.00	(4,012.00)	-0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,504,288.00	5,034,854.00	480,886.08	3,439,345.00	1,595,509.00	31.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,434,335.00)	(1,661,235.00)	(43,617.84)	(1,706,303.00)	45,068.00	-2.7%
Transfers of Indirect Costs - Interfund		7350	(459,394.00)	(459,557.00)	(108.75)	(459,238.00)	(319.00)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,893,729.00)	(2,120,792.00)	(43,726.59)	(2,165,541.00)	44,749.00	-2.1%
TOTAL, EXPENDITURES			147,393,446.00	146,001,109.00	73,612,690.53	143,825,633.00	2,175,476.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(18,360,074.00)	(15,539,321.00)	0.00	(15,986,784.00)	(447,463.00)	2.9%
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			(18,360,074.00)	(15,539,321.00)	0.00	(15,986,784.00)	(447,463.00)	2.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(18,360,074.00)	(15,539,321.00)	0.00	(15,986,784.00)	(447,463.00)	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	5,763,937.00	5,859,888.00	0.00	6,080,754.00	220,866.00	3.8%
2) Federal Revenue		8100-8299	14,092,421.00	21,191,069.00	10,833,647.58	22,481,253.00	1,290,184.00	6.1%
3) Other State Revenue		8300-8599	25,831,733.00	27,248,740.00	15,341,107.23	27,848,204.00	599,464.00	2.2%
4) Other Local Revenue		8600-8799	1,755,153.00	1,987,787.00	947,694.89	2,292,267.00	304,480.00	15.3%
5) TOTAL, REVENUES			47,443,244.00	56,287,484.00	27,122,449.70	58,702,478.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,902,560.00	27,421,972.00	14,524,567.88	29,362,870.00	(1,940,898.00)	-7.1%
2) Classified Salaries		2000-2999	17,263,575.00	17,657,101.00	8,507,028.16	17,669,605.00	(12,504.00)	-0.1%
3) Employee Benefits		3000-3999	13,869,462.00	13,987,645.00	7,161,627.97	14,571,391.00	(583,746.00)	-4.2%
4) Books and Supplies		4000-4999	4,398,994.00	9,543,176.00	1,788,925.85	7,913,861.00	1,629,315.00	17.1%
5) Services and Other Operating Expenditures		5000-5999	9,219,996.00	9,306,929.00	3,445,732.67	10,289,664.00	(982,735.00)	-10.6%
6) Capital Outlay		6000-6999	0.00	0.00	22,000.00	22,000.00	(22,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,538,892.00	2,473,007.00	159,795.25	2,412,907.00	60,100.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,434,335.00	1,661,235.00	43,617.84	1,706,303.00	(45,068.00)	-2.7%
9) TOTAL, EXPENDITURES			75,627,814.00	82,051,065.00	35,653,295.62	83,948,601.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(28,184,570.00)	(25,763,581.00)	(8,530,845.92)	(25,246,123.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	964,921.00	(964,921.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	18,360,074.00	15,539,321.00	0.00	15,986,784.00	447,463.00	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,360,074.00	15,539,321.00	0.00	15,021,863.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,824,496.00)	(10,224,260.00)	(8,530,845.92)	(10,224,260.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,824,496.00	10,224,259.32		10,224,259.32	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			9,824,496.00	10,224,259.32		10,224,259.32		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			9,824,496.00	10,224,259.32		10,224,259.32		
2) Ending Balance, June 30 (E + F1e)								
			0.00	(0.68)		(0.68)		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
General Reserve								
		9730	0.00	0.00		0.00		
Legally Restricted Balance								
		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	0.00	0.00		0.00		
c) Undesignated Amount								
		9790				(0.68)		
d) Unappropriated Amount								
		9790	0.00	(0.68)				

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	303,524.00	339,847.00	0.00	369,501.00	29,654.00	8.7%
Special Education ADA Transfer	6500	8091	5,460,413.00	5,520,041.00	0.00	5,711,253.00	191,212.00	3.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>5,763,937.00</b>	<b>5,859,888.00</b>	<b>0.00</b>	<b>6,080,754.00</b>	<b>220,866.00</b>	<b>3.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,101,482.00	7,238,920.00	375,358.20	7,238,920.00	0.00	0.0%
Special Education Discretionary Grants		8182	698,229.00	683,070.00	0.00	683,070.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,897,390.00	11,098,213.00	9,614,149.22	12,397,457.00	1,299,244.00	11.7%
Vocational and Applied Technology Education	3500-3699	8290	192,419.00	258,740.00	92,487.68	249,740.00	(9,000.00)	-3.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	64,972.00	64,912.00	64,912.00	(60.00)	-0.1%
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	1,202,901.00	1,847,154.00	686,740.48	1,847,154.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>14,092,421.00</b>	<b>21,191,069.00</b>	<b>10,833,647.58</b>	<b>22,481,253.00</b>	<b>1,290,184.00</b>	<b>6.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	101,237.00	168,021.00	66,057.75	195,777.00	27,756.00	16.5%
Prior Years	2430	8319	0.00	0.00	(47,916.00)	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	16,523,220.00	17,752,646.00	10,732,331.60	17,808,291.00	55,645.00	0.3%
Prior Years	6500	8319	0.00	0.00	(261.00)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,579,706.00	1,579,706.00	729,701.33	1,586,308.00	6,602.00	0.4%
Economic Impact Aid	7090-7091	8311	3,482,102.00	3,482,102.00	1,482,435.00	3,878,073.00	395,971.00	11.4%
Spec. Ed. Transportation	7240	8311	553,865.00	553,865.00	255,842.67	556,180.00	2,315.00	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	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	348,478.00	424,532.00	21,469.88	532,175.00	107,643.00	25.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	18,028.00	18,028.00	18,028.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,764,000.00	1,764,000.00	1,314,019.00	1,764,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,479,125.00	1,505,840.00	769,399.00	1,509,372.00	3,532.00	0.2%
<b>TOTAL OTHER STATE REVENUE</b>			<b>25,831,733.00</b>	<b>27,248,740.00</b>	<b>15,341,107.23</b>	<b>27,848,204.00</b>	<b>(599,464.00)</b>	<b>2.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	312,000.00	312,000.00	236,235.00	312,000.00	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	1,217,442.00	1,384,915.00	587,877.88	1,638,929.00	254,014.00	18.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	100,411.00	166,372.00	61,332.01	166,372.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	125,300.00	124,500.00	62,250.00	174,966.00	50,466.00	40.5%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,755,153.00</b>	<b>1,987,787.00</b>	<b>947,694.89</b>	<b>2,292,267.00</b>	<b>304,480.00</b>	<b>15.3%</b>
<b>TOTAL, REVENUES</b>			<b>47,443,244.00</b>	<b>56,287,484.00</b>	<b>27,122,449.70</b>	<b>58,702,478.00</b>	<b>2,414,994.00</b>	<b>4.3%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	22,014,126.00	22,489,950.00	11,870,264.06	24,320,228.00	(1,830,278.00)	-8.1%
Certificated Pupil Support Salaries		1200	1,283,250.00	1,131,344.00	620,700.01	1,131,344.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,807,660.00	1,378,014.00	758,150.77	1,378,014.00	0.00	0.0%
Other Certificated Salaries		1900	797,524.00	2,422,664.00	1,275,453.04	2,533,284.00	(110,620.00)	-4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>26,902,560.00</b>	<b>27,421,972.00</b>	<b>14,524,567.88</b>	<b>29,362,870.00</b>	<b>(1,940,898.00)</b>	<b>-7.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,627,347.00	7,605,190.00	2,972,528.16	7,607,980.00	(2,790.00)	0.0%
Classified Support Salaries		2200	5,867,459.00	6,254,529.00	3,674,140.42	6,254,685.00	(156.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,193,100.00	1,215,036.00	636,688.48	1,200,600.00	14,436.00	1.2%
Clerical, Technical and Office Salaries		2400	2,569,361.00	2,576,130.00	1,218,099.17	2,600,124.00	(23,994.00)	-0.9%
Other Classified Salaries		2900	6,308.00	6,216.00	5,571.93	6,216.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,263,575.00</b>	<b>17,657,101.00</b>	<b>8,507,028.16</b>	<b>17,669,605.00</b>	<b>(12,504.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,205,121.00	2,272,618.00	1,163,055.28	2,441,057.00	(168,439.00)	-7.4%
PERS		3201-3202	2,086,537.00	2,096,268.00	1,160,290.68	2,096,546.00	(278.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,514,352.00	1,532,499.00	760,739.49	1,563,407.00	(30,908.00)	-2.0%
Health and Welfare Benefits		3401-3402	5,757,890.00	5,740,165.00	2,885,975.65	6,027,145.00	(286,980.00)	-5.0%
Unemployment Insurance		3501-3502	317,926.00	324,158.00	163,858.87	339,073.00	(14,915.00)	-4.6%
Workers' Compensation		3601-3602	649,078.00	661,787.00	337,441.38	692,244.00	(30,457.00)	-4.6%
OPEB, Allocated		3701-3702	1,109,254.00	1,130,712.00	571,616.68	1,182,459.00	(51,747.00)	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	229,304.00	229,438.00	118,649.94	229,460.00	(22.00)	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,869,462.00</b>	<b>13,987,645.00</b>	<b>7,161,627.97</b>	<b>14,571,391.00</b>	<b>(583,746.00)</b>	<b>-4.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	20,071.00	41,764.00	66,072.04	45,764.00	(4,000.00)	-9.6%
Books and Other Reference Materials		4200	19,189.00	119,281.00	90,356.32	124,662.00	(5,381.00)	-4.5%
Materials and Supplies		4300	4,066,900.00	8,734,676.00	1,175,248.96	6,729,051.00	2,005,625.00	23.0%
Noncapitalized Equipment		4400	292,834.00	647,455.00	457,248.53	1,014,384.00	(366,929.00)	-56.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,398,994.00</b>	<b>9,543,176.00</b>	<b>1,788,925.85</b>	<b>7,913,861.00</b>	<b>1,629,315.00</b>	<b>17.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,180,186.00	4,636,473.00	1,248,701.74	5,134,628.00	(498,155.00)	-10.7%
Travel and Conferences		5200	341,229.00	487,777.00	142,725.88	587,415.00	(99,638.00)	-20.4%
Dues and Memberships		5300	4,300.00	4,700.00	1,962.00	4,820.00	(120.00)	-2.6%
Insurance		5400-5450	70,000.00	70,000.00	0.00	71,180.00	(1,180.00)	-1.7%
Operations and Housekeeping Services		5500	8,786.00	8,786.00	4,565.40	8,786.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,833,581.00	1,168,524.00	276,388.28	1,646,455.00	(477,931.00)	-40.9%
Transfers of Direct Costs		5710	(900,000.00)	(893,154.00)	(895,163.00)	(893,154.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,630,230.00	3,772,139.00	2,644,551.93	3,667,514.00	104,625.00	2.8%
Communications		5900	51,684.00	51,684.00	22,000.44	62,020.00	(10,336.00)	-20.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,219,996.00</b>	<b>9,306,929.00</b>	<b>3,445,732.67</b>	<b>10,289,664.00</b>	<b>(982,735.00)</b>	<b>-10.6%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	22,000.00	22,000.00	(22,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>22,000.00</b>	<b>(22,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	350,000.00	350,000.00	467.41	350,000.00	0.00	0.0%
Payments to County Offices		7142	1,200,000.00	1,165,115.00	328,411.01	1,105,015.00	60,100.00	5.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	555,108.00	524,108.00	(404,534.00)	524,108.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	46,418.00	46,418.00	17,094.30	46,418.00	0.00	0.0%
Other Debt Service - Principal		7439	379,366.00	379,366.00	218,356.53	379,366.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,538,892.00</b>	<b>2,473,007.00</b>	<b>159,795.25</b>	<b>2,412,907.00</b>	<b>60,100.00</b>	<b>2.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,434,335.00	1,661,235.00	43,617.84	1,706,303.00	(45,068.00)	-2.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,434,335.00</b>	<b>1,661,235.00</b>	<b>43,617.84</b>	<b>1,706,303.00</b>	<b>(45,068.00)</b>	<b>-2.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,627,814.00</b>	<b>82,051,065.00</b>	<b>35,653,295.62</b>	<b>83,948,601.00</b>	<b>(1,897,536.00)</b>	<b>-2.3%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	964,921.00	(964,921.00)	New
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964,921.00</b>	<b>(964,921.00)</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	18,360,074.00	15,539,321.00	0.00	15,986,784.00	447,463.00	2.9%
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%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>18,360,074.00</b>	<b>15,539,321.00</b>	<b>0.00</b>	<b>15,986,784.00</b>	<b>447,463.00</b>	<b>2.9%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>18,360,074.00</b>	<b>15,539,321.00</b>	<b>0.00</b>	<b>15,021,863.00</b>	<b>517,458.00</b>	<b>-3.3%</b>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	16,778.23	16,783.55	16,937.94	16,937.94	154.39	1%
2. Special Education	622.47	625.48	630.28	630.28	4.80	1%
<b>HIGH SCHOOL</b>						
3. General Education	9,128.98	9,129.71	9,139.39	9,139.39	9.68	0%
4. Special Education	406.15	410.70	410.70	410.70	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	214.83	204.55	209.25	209.25	4.70	2%
6. Special Education	18.92	19.10	17.53	17.53	(1.57)	-8%
7. TOTAL, K-12 ADA	27,169.58	27,173.09	27,345.09	27,345.09	172.00	1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	27,169.58	27,173.09	27,345.09	27,345.09	172.00	1%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	15.75	25.53	17.66	17.66	(7.87)	-31%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	28.04	37.73	53.72	53.72	15.99	42%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	2,085.30	2,083.30	2,104.56	2,104.56	21.26	1%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	2,085.30	2,083.30	2,104.56	2,104.56	21.26	1%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,377.71	6,377.71	6,377.71
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	6,352.71	6,352.71	6,352.71
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,352.71	6,352.71	6,352.71
b. Revenue Limit ADA	0033	27,169.58	27,173.09	27,345.09
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	172,600,462.56	172,622,760.57	173,715,426.69
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	572,058.00	566,996.00	570,549.00
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	173,172,520.56	173,189,756.57	174,285,975.69
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	141,386,704.41	142,079,680.60	142,978,985.88
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	1,011,210.00	1,011,210.00	1,011,210.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	522,021.00	530,726.00	530,726.00
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)	---	489,189.00	480,484.00	480,484.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	141,875,893.41	142,560,164.60	143,459,469.88

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587, 0660	116,425,047.00	117,261,199.00	114,851,863.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	6,800.00	6,800.00	186,810.00
28. Less: Charter Schools In-lieu Taxes	0595	8,298,827.00	8,347,991.00	8,205,700.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	108,133,020.00	108,920,008.00	106,832,973.00
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	33,742,873.41	33,640,156.60	36,626,496.88
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	1,208,006.00	1,161,127.00	1,177,804.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(6,645,118.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(7,853,124.00)	(1,161,127.00)	(1,177,804.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	25,889,749.41	32,479,029.60	35,448,692.88

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	276,065.00	274,534.00	277,937.00
44. California High School Exit Exam	9002	922,218.00	912,772.00	915,818.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	174,238.00	172,914.00	172,335.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	100,915.00	100,343.00	296,230.00

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	139.78	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	139.78	500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,000.00	18,000.00	4,492.80	18,000.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,750.00	1,750.00	1,635.00	1,750.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,817.00	2,817.00	880.64	2,817.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,100.00	2,800.00	0.00	2,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,700.00	3,000.00	1,314.00	3,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	635.00	635.00	0.00	635.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,002.00	29,002.00	8,322.44	29,002.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,502.00)	(28,502.00)	(8,182.66)	(28,502.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,502.00)	(28,502.00)	(8,182.66)	(28,502.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,194.34	57,167.56		57,167.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,194.34	57,167.56		57,167.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,194.34	57,167.56		57,167.56		
2) Ending Balance, June 30 (E + F1e)			32,692.34	28,665.56		28,665.56		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations								
Adult Education	0000	9780	32,692.34					
Adult Education	0000	9780		28,665.56				
Adult Education	0000	9780				28,665.56		
c) Undesignated Amount								
d) Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	217.13	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(77.35)	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>500.00</b>	<b>500.00</b>	<b>139.78</b>	<b>500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>500.00</b>	<b>500.00</b>	<b>139.78</b>	<b>500.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	16,500.00	16,500.00	2,995.20	16,500.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	1,500.00	1,500.00	1,497.60	1,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,000.00</b>	<b>18,000.00</b>	<b>4,492.80</b>	<b>18,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,750.00	1,750.00	1,635.00	1,750.00	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,750.00</b>	<b>1,750.00</b>	<b>1,635.00</b>	<b>1,750.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,487.00	1,487.00	505.54	1,487.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	398.00	398.00	87.70	398.00	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	144.00	144.00	44.14	144.00	0.00	0.0%
Workers' Compensation		3601-3602	293.00	293.00	90.07	293.00	0.00	0.0%
OPEB, Allocated		3701-3702	495.00	495.00	153.19	495.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,817.00</b>	<b>2,817.00</b>	<b>880.64</b>	<b>2,817.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	1,750.00	1,750.00	0.00	1,750.00	0.00	0.0%
Materials and Supplies		4300	2,350.00	1,050.00	0.00	1,050.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,100.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,300.00	1,289.21	1,300.00	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	1,700.00	1,700.00	24.79	1,700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,700.00</b>	<b>3,000.00</b>	<b>1,314.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	635.00	635.00	0.00	635.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>635.00</b>	<b>635.00</b>	<b>0.00</b>	<b>635.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>29,002.00</b>	<b>29,002.00</b>	<b>8,322.44</b>	<b>29,002.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	885,099.00	888,885.00	445,375.84	881,532.00	(7,353.00)	-0.8%
4) Other Local Revenue		8600-8799	4,842,750.00	4,842,750.00	2,279,090.92	4,842,000.00	(750.00)	0.0%
5) TOTAL REVENUES			5,727,849.00	5,731,635.00	2,724,466.76	5,723,532.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	421,663.00	421,663.00	185,435.92	381,339.00	40,324.00	9.6%
2) Classified Salaries		2000-2999	3,492,468.00	3,492,468.00	1,537,667.33	3,478,718.00	13,750.00	0.4%
3) Employee Benefits		3000-3999	1,638,674.00	1,638,674.00	738,985.39	1,623,580.00	15,094.00	0.9%
4) Books and Supplies		4000-4999	214,490.00	210,490.00	77,045.22	210,490.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	226,650.00	234,436.00	40,273.64	234,386.00	50.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,610.00	27,610.00	27,610.25	27,610.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	134,264.00	134,264.00	0.00	132,715.00	1,549.00	1.2%
9) TOTAL EXPENDITURES			6,155,819.00	6,159,605.00	2,607,017.75	6,088,838.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(427,970.00)	(427,970.00)	117,449.01	(365,306.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(427,970.00)	(427,970.00)	117,449.01	(365,306.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	490,381.47	733,386.12		733,386.12	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)			490,381.47	733,386.12		733,386.12		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			490,381.47	733,386.12		733,386.12		
2) Ending Balance, June 30 (E + F1e)			62,411.47	305,416.12		368,080.12		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
General Reserve								
		9730	0.00	0.00		0.00		
Legally Restricted Balance								
		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	62,411.47	305,416.12		368,079.99		
Center Based Reserve Account								
	6130	9780	48,623.94					
Child Development								
	9010	9780	13,787.53					
Center Based Reserve Account								
	6130	9780		48,656.13				
Technology Lease								
	9010	9780		39,973.00				
Child Development								
	9010	9780		216,786.99				
Technology Lease								
	9010	9780				39,973.00		
Child Development Services								
	9010	9780				328,106.99		
c) Undesignated Amount								
		9790				0.13		
d) Unappropriated Amount								
		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	885,099.00	888,885.00	445,375.84	881,532.00	(7,353.00)	-0.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>885,099.00</b>	<b>888,885.00</b>	<b>445,375.84</b>	<b>881,532.00</b>	<b>(7,353.00)</b>	<b>-0.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,750.00	8,750.00	1,739.02	8,000.00	(750.00)	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(543.54)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	4,834,000.00	4,834,000.00	2,277,895.44	4,834,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,842,750.00</b>	<b>4,842,750.00</b>	<b>2,279,090.92</b>	<b>4,842,000.00</b>	<b>(750.00)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,727,849.00</b>	<b>5,731,635.00</b>	<b>2,724,466.76</b>	<b>5,723,532.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	416,663.00	416,663.00	183,821.12	376,339.00	40,324.00	9.7%
Certificated Pupil Support Salaries		1200	5,000.00	5,000.00	1,614.80	5,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>421,663.00</b>	<b>421,663.00</b>	<b>185,435.92</b>	<b>381,339.00</b>	<b>40,324.00</b>	<b>9.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,839,269.00	2,839,269.00	1,220,147.30	2,825,519.00	13,750.00	0.5%
Classified Support Salaries		2200	19,255.00	19,255.00	9,203.96	19,255.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	351,952.00	351,952.00	173,278.84	351,952.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	281,992.00	281,992.00	135,037.23	281,992.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,492,468.00</b>	<b>3,492,468.00</b>	<b>1,537,667.33</b>	<b>3,478,718.00</b>	<b>13,750.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	413.00	413.00	133.22	413.00	0.00	0.0%
PERS		3201-3202	540,039.00	540,039.00	261,165.91	535,926.00	4,113.00	0.8%
OASDI/Medicare/Alternative		3301-3302	266,326.00	266,326.00	120,528.61	264,688.00	1,638.00	0.6%
Health and Welfare Benefits		3401-3402	569,375.00	569,375.00	240,634.46	563,708.00	5,667.00	1.0%
Unemployment Insurance		3501-3502	28,185.00	28,185.00	12,382.69	27,795.00	390.00	1.4%
Workers' Compensation		3601-3602	57,541.00	57,541.00	25,280.63	56,745.00	796.00	1.4%
OPEB, Allocated		3701-3702	98,252.00	98,252.00	43,122.60	96,899.00	1,353.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	78,543.00	78,543.00	35,737.27	77,406.00	1,137.00	1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,638,674.00</b>	<b>1,638,674.00</b>	<b>738,985.39</b>	<b>1,623,580.00</b>	<b>15,094.00</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
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	214,490.00	210,490.00	77,045.22	210,490.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>214,490.00</b>	<b>210,490.00</b>	<b>77,045.22</b>	<b>210,490.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	5,104.68	10,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,500.00	67,286.00	8,947.35	67,286.00	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	149,850.00	149,850.00	21,709.53	149,800.00	50.00	0.0%
Communications		5900	6,800.00	6,800.00	4,512.08	6,800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>226,650.00</b>	<b>234,436.00</b>	<b>40,273.64</b>	<b>234,386.00</b>	<b>50.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,020.00	2,020.00	2,190.68	2,020.00	0.00	0.0%
Other Debt Service - Principal		7439	25,590.00	25,590.00	25,419.57	25,590.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,610.00</b>	<b>27,610.00</b>	<b>27,610.25</b>	<b>27,610.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	134,264.00	134,264.00	0.00	132,715.00	1,549.00	1.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>134,264.00</b>	<b>134,264.00</b>	<b>0.00</b>	<b>132,715.00</b>	<b>1,549.00</b>	<b>1.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,155,819.00</b>	<b>6,159,605.00</b>	<b>2,607,017.75</b>	<b>6,088,838.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,688,000.00	5,695,448.00	1,771,261.96	5,751,840.00	56,392.00	1.0%
3) Other State Revenue		8300-8599	445,600.00	445,600.00	153,443.89	445,600.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,748,800.00	2,748,800.00	1,096,382.24	2,748,800.00	0.00	0.0%
5) TOTAL, REVENUES			8,882,400.00	8,889,848.00	3,021,088.09	8,946,240.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,617,732.00	2,617,732.00	1,082,504.24	2,624,519.00	(6,787.00)	-0.3%
3) Employee Benefits		3000-3999	1,095,042.00	1,095,042.00	464,429.55	1,095,717.00	(675.00)	-0.1%
4) Books and Supplies		4000-4999	4,556,900.00	4,584,185.00	1,293,398.75	4,631,885.00	(47,700.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	298,740.00	341,204.00	81,762.37	341,204.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	244,500.00	0.03	244,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,543.00	14,543.00	14,542.21	14,543.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	324,495.00	324,658.00	108.75	325,888.00	(1,230.00)	-0.4%
9) TOTAL, EXPENDITURES			8,907,452.00	9,221,864.00	2,936,745.90	9,278,256.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,052.00)	(332,016.00)	84,342.19	(332,016.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,052.00)	(332,016.00)	84,342.19	(332,016.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	259,509.16	871,576.51	871,576.51	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)				259,509.16	871,576.51	871,576.51		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				259,509.16	871,576.51	871,576.51		
2) Ending Balance, June 30 (E + F1e)				234,457.16	539,560.51	539,560.51		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash			9711	10,000.00	10,000.00	10,000.00		
Stores			9712	200,000.00	200,000.00	200,000.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
General Reserve			9730	0.00	0.00	0.00		
Legally Restricted Balance			9740	0.00	0.00	0.00		
b) Designated Amounts								
Designated for Economic Uncertainties			9770	0.00	0.00	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00	0.00	0.00		
Other Designations			9780	24,457.16	329,560.51	329,560.51		
Child Nutrition			5310	9780	24,457.16			
Child Nutrition			5310	9780	329,560.51			
Child Nutrition			5310	9780		329,560.51		
c) Undesignated Amount			9790			0.00		
d) Unappropriated Amount			9790	0.00	0.00			

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	5,688,000.00	5,695,448.00	1,771,261.96	5,751,840.00	56,392.00	1.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,688,000.00</b>	<b>5,695,448.00</b>	<b>1,771,261.96</b>	<b>5,751,840.00</b>	<b>56,392.00</b>	<b>1.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	445,600.00	445,600.00	153,443.89	445,600.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>445,600.00</b>	<b>445,600.00</b>	<b>153,443.89</b>	<b>445,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,702,800.00	2,702,800.00	926,730.87	2,702,800.00	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	3,583.48	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(662.07)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	36,000.00	36,000.00	166,729.96	36,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,748,800.00</b>	<b>2,748,800.00</b>	<b>1,096,382.24</b>	<b>2,748,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,882,400.00</b>	<b>8,889,848.00</b>	<b>3,021,088.09</b>	<b>8,946,240.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,692,220.00	1,692,220.00	665,339.24	1,694,195.00	(1,975.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	678,819.00	678,819.00	300,338.75	683,631.00	(4,812.00)	-0.7%
Clerical, Technical and Office Salaries		2400	246,693.00	246,693.00	116,826.25	246,693.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,617,732.00</b>	<b>2,617,732.00</b>	<b>1,082,504.24</b>	<b>2,624,519.00</b>	<b>(6,787.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	281,662.00	281,662.00	125,236.64	281,852.00	(190.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	176,969.00	176,969.00	69,079.90	177,135.00	(166.00)	-0.1%
Health and Welfare Benefits		3401-3402	513,001.00	513,001.00	219,231.93	513,001.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,859.00	18,859.00	7,798.66	18,908.00	(49.00)	-0.3%
Workers' Compensation		3601-3602	38,492.00	38,492.00	15,922.82	38,592.00	(100.00)	-0.3%
OPEB, Allocated		3701-3702	66,059.00	66,059.00	27,159.60	66,229.00	(170.00)	-0.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,095,042.00</b>	<b>1,095,042.00</b>	<b>464,429.55</b>	<b>1,095,717.00</b>	<b>(675.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	92,900.00	132,900.00	47,496.25	132,900.00	0.00	0.0%
Noncapitalized Equipment		4400	134,000.00	154,000.00	21,488.30	154,000.00	0.00	0.0%
Food		4700	4,330,000.00	4,297,285.00	1,224,412.20	4,344,985.00	(47,700.00)	-1.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,556,900.00</b>	<b>4,584,185.00</b>	<b>1,293,398.75</b>	<b>4,631,885.00</b>	<b>(47,700.00)</b>	<b>-1.0%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	1,660.60	10,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	227,300.00	231,800.00	43,348.84	236,800.00	(5,000.00)	-2.2%
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	48,140.00	82,104.00	27,151.13	77,104.00	5,000.00	6.1%
Communications		5900	13,300.00	17,300.00	9,601.80	17,300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>298,740.00</b>	<b>341,204.00</b>	<b>81,762.37</b>	<b>341,204.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	244,500.00	0.03	244,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>244,500.00</b>	<b>0.03</b>	<b>244,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	1,154.00	1,154.00	1,153.82	1,154.00	0.00	0.0%
Other Debt Service - Principal		7439	13,389.00	13,389.00	13,388.39	13,389.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,543.00</b>	<b>14,543.00</b>	<b>14,542.21</b>	<b>14,543.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	324,495.00	324,658.00	108.75	325,888.00	(1,230.00)	-0.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>324,495.00</b>	<b>324,658.00</b>	<b>108.75</b>	<b>325,888.00</b>	<b>(1,230.00)</b>	<b>-0.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>8,907,452.00</b>	<b>9,221,864.00</b>	<b>2,936,745.90</b>	<b>9,278,256.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	39,623.00	9,245.35	39,623.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	39,623.00	9,245.35	39,623.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100,000.00	141,124.00	185,620.27	393,984.00	(252,860.00)	-179.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	18,400.00	31,348.61	457,586.00	(439,186.00)	-2386.9%
6) Capital Outlay		6000-6999	30,000.00	382,532.00	387,619.20	390,486.00	(7,954.00)	-2.1%
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			130,000.00	542,056.00	604,588.08	1,242,056.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(130,000.00)	(502,433.00)	(595,342.73)	(1,202,433.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	964,921.00	964,921.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	964,921.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(130,000.00)	(502,433.00)	(595,342.73)	(237,512.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,436,573.79	3,477,134.80		3,477,134.80	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)			3,436,573.79	3,477,134.80		3,477,134.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,436,573.79	3,477,134.80		3,477,134.80		
2) Ending Balance, June 30 (E + F1e)			3,306,573.79	2,974,701.80		3,239,622.80		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations								
Deferred Maintenance	0000	9780	3,306,573.79					
Deferred Maintenance	0000	9780		2,974,701.80				
Deferred Maintenance	0000	9780				3,239,622.80		
c) Undesignated Amount								
d) Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	39,623.00	12,270.06	39,623.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,024.71)	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>39,623.00</b>	<b>9,245.35</b>	<b>39,623.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>0.00</b>	<b>39,623.00</b>	<b>9,245.35</b>	<b>39,623.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	141,124.00	185,620.27	393,984.00	(252,860.00)	-179.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>100,000.00</b>	<b>141,124.00</b>	<b>185,620.27</b>	<b>393,984.00</b>	<b>(252,860.00)</b>	<b>-179.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	18,400.00	29,944.22	455,700.00	(437,300.00)	-2376.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,404.39	1,886.00	(1,886.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>18,400.00</b>	<b>31,348.61</b>	<b>457,586.00</b>	<b>(439,186.00)</b>	<b>-2386.9%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,000.00	382,532.00	387,619.20	390,486.00	(7,954.00)	-2.1%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,000.00</b>	<b>382,532.00</b>	<b>387,619.20</b>	<b>390,486.00</b>	<b>(7,954.00)</b>	<b>-2.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>130,000.00</b>	<b>542,056.00</b>	<b>604,588.08</b>	<b>1,242,056.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	964,921.00	964,921.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964,921.00</b>	<b>964,921.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964,921.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	402,000.00	402,000.00	337,660.33	402,000.00	0.00	0.0%
5) TOTAL, REVENUES			402,000.00	402,000.00	337,660.33	402,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	436,565.00	436,565.00	198,987.62	436,565.00	0.00	0.0%
3) Employee Benefits		3000-3999	171,945.00	171,945.00	74,943.80	171,945.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,100.00	14,100.00	3,928.55	13,900.00	200.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	90,940.00	83,242.00	36,374.04	74,642.00	8,600.00	10.3%
6) Capital Outlay		6000-6999	100,000.00	107,698.00	102,651.56	116,498.00	(8,800.00)	-8.2%
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			813,550.00	813,550.00	416,885.57	813,550.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(411,550.00)	(411,550.00)	(79,225.24)	(411,550.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(411,550.00)	(411,550.00)	(79,225.24)	(411,550.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,875,751.70	4,035,545.05		4,035,545.05	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)			3,875,751.70	4,035,545.05		4,035,545.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,875,751.70	4,035,545.05		4,035,545.05		
2) Ending Balance, June 30 (E + F1e)			3,464,201.70	3,623,995.05		3,623,995.05		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,464,201.70	3,623,995.05		3,623,995.05		
Capital Facilities	0000	9780	3,464,201.70					
Capital Facilities	0000	9780		3,623,995.05				
Capital Facilities	0000	9780				3,623,995.05		
c) Undesignated Amount								
d) Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	52,000.00	52,000.00	15,553.78	52,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5,502.06)	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	350,000.00	350,000.00	327,608.81	350,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>402,000.00</b>	<b>402,000.00</b>	<b>337,660.33</b>	<b>402,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>402,000.00</b>	<b>402,000.00</b>	<b>337,660.33</b>	<b>402,000.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	372,632.00	372,632.00	168,050.84	372,632.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,933.00	63,933.00	30,936.78	63,933.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			436,565.00	436,565.00	198,987.62	436,565.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	44,529.00	44,529.00	21,305.56	44,529.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,394.00	33,394.00	14,837.54	33,394.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	61,236.00	61,236.00	24,860.51	61,236.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,143.00	3,143.00	1,432.72	3,143.00	0.00	0.0%
Workers' Compensation		3601-3602	6,418.00	6,418.00	2,925.13	6,418.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,914.00	10,914.00	4,979.73	10,914.00	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	12,311.00	12,311.00	4,602.61	12,311.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			171,945.00	171,945.00	74,943.80	171,945.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	13,100.00	13,100.00	3,928.55	12,900.00	200.00	1.5%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,100.00	14,100.00	3,928.55	13,900.00	200.00	1.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	350.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,900.00	11,900.00	10,597.50	12,100.00	(200.00)	-1.7%
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	72,800.00	62,292.00	23,874.98	53,492.00	8,800.00	14.1%
Communications		5900	4,240.00	7,050.00	1,551.56	7,050.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			90,940.00	83,242.00	36,374.04	74,642.00	8,600.00	10.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	100,000.00	107,698.00	102,651.56	116,498.00	(8,800.00)	-8.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>100,000.00</b>	<b>107,698.00</b>	<b>102,651.56</b>	<b>116,498.00</b>	<b>(8,800.00)</b>	<b>-8.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>813,550.00</b>	<b>813,550.00</b>	<b>416,885.57</b>	<b>813,550.00</b>		

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

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

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,300.00	23,300.00	7,192.21	23,300.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>17,300.00</b>	<b>23,300.00</b>	<b>7,192.21</b>	<b>23,300.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,310.00	1,810.00	1,224.61	1,810.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,814,923.00	2,598,741.00	410,014.91	2,598,741.00	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%
<b>9) TOTAL EXPENDITURES</b>			<b>1,816,233.00</b>	<b>2,600,551.00</b>	<b>411,239.52</b>	<b>2,600,551.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(1,798,933.00)</b>	<b>(2,577,251.00)</b>	<b>(404,047.31)</b>	<b>(2,577,251.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,798,933.00)	(2,577,251.00)	(404,047.31)	(2,577,251.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,798,933.51	2,577,251.21		2,577,251.21	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)			1,798,933.51	2,577,251.21		2,577,251.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,798,933.51	2,577,251.21		2,577,251.21		
2) Ending Balance, June 30 (E + F1e)			0.51	0.21		0.21		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.21		
d) Unappropriated Amount			0.51	0.21				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	17,300.00	23,300.00	10,511.27	23,300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	(3,319.06)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,300.00</b>	<b>23,300.00</b>	<b>7,192.21</b>	<b>23,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>17,300.00</b>	<b>23,300.00</b>	<b>7,192.21</b>	<b>23,300.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,310.00	1,810.00	1,224.61	1,810.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,310.00</b>	<b>1,810.00</b>	<b>1,224.61</b>	<b>1,810.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	124,732.00	204,331.00	22,632.00	204,331.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,690,191.00	2,394,410.00	387,382.91	2,394,410.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,814,923.00</b>	<b>2,598,741.00</b>	<b>410,014.91</b>	<b>2,598,741.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,816,233.00</b>	<b>2,600,551.00</b>	<b>411,239.52</b>	<b>2,600,551.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	383,000.00	383,000.00	210,244.54	383,000.00	0.00	0.0%
5) TOTAL REVENUES			383,000.00	383,000.00	210,244.54	383,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,346.00	23,346.00	11,536.24	23,346.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,571.00	13,571.00	6,699.94	13,571.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	186,402.00	28,057.21	186,402.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,980.00	93,014.00	24,735.61	93,014.00	0.00	0.0%
6) Capital Outlay		6000-6999	840,000.00	14,429,137.00	4,241,942.14	14,429,137.00	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			921,897.00	14,745,470.00	4,312,971.14	14,745,470.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(538,897.00)	(14,362,470.00)	(4,102,726.60)	(14,362,470.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(538,897.00)	(14,362,470.00)	(4,102,726.60)	(14,362,470.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,466,645.42	20,367,010.42		20,367,010.42	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)			6,466,645.42	20,367,010.42		20,367,010.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,466,645.42	20,367,010.42		20,367,010.42		
2) Ending Balance, June 30 (E + F1e)			5,927,748.42	6,004,540.42		6,004,540.42		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	5,927,748.42	6,004,540.42		6,004,540.42		
Special Reserve - Capital Facilities	0000	9780	5,927,748.42					
Special Reserve - Capital Facilities	0000	9780		6,004,540.42				
Special Reserve - Capital Facilities	0000	9780				6,004,540.42		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	205,000.00	205,000.00	139,698.69	205,000.00	0.00	0.0%
Interest		8660	178,000.00	178,000.00	77,586.81	178,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,801.49)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	760.53	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>383,000.00</b>	<b>383,000.00</b>	<b>210,244.54</b>	<b>383,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>383,000.00</b>	<b>383,000.00</b>	<b>210,244.54</b>	<b>383,000.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
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	23,346.00	23,346.00	11,536.24	23,346.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,346.00</b>	<b>23,346.00</b>	<b>11,536.24</b>	<b>23,346.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,016.00	4,016.00	2,042.72	4,016.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,786.00	1,786.00	620.70	1,786.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,016.00	6,016.00	3,028.62	6,016.00	0.00	0.0%
Unemployment Insurance		3501-3502	168.00	168.00	83.04	168.00	0.00	0.0%
Workers' Compensation		3601-3602	343.00	343.00	169.60	343.00	0.00	0.0%
OPEB, Allocated		3701-3702	584.00	584.00	288.42	584.00	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	658.00	658.00	266.84	658.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,571.00</b>	<b>13,571.00</b>	<b>6,699.94</b>	<b>13,571.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	186,402.00	28,057.21	186,402.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>186,402.00</b>	<b>28,057.21</b>	<b>186,402.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	85.00	300.00	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	21,680.00	21,680.00	0.00	21,680.00	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	23,000.00	69,620.00	24,629.08	69,620.00	0.00	0.0%
Communications		5900	0.00	1,414.00	21.53	1,414.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>44,980.00</b>	<b>93,014.00</b>	<b>24,735.61</b>	<b>93,014.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	800,000.00	800,000.00	0.00	800,000.00	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	40,000.00	13,629,137.00	4,241,942.14	13,629,137.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>840,000.00</b>	<b>14,429,137.00</b>	<b>4,241,942.14</b>	<b>14,429,137.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>921,897.00</b>	<b>14,745,470.00</b>	<b>4,312,971.14</b>	<b>14,745,470.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,683,290.00	2,683,290.00	612.14	2,683,290.00	0.00	0.0%
5) TOTAL REVENUES			2,683,290.00	2,683,290.00	612.14	2,683,290.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	64,090.00	302,090.00	11,573.44	302,090.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,881,456.00	540,354.52	1,881,456.00	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			64,090.00	2,183,546.00	551,927.96	2,183,546.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,619,200.00	499,744.00	(551,315.82)	499,744.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,381,332.00	2,381,332.00	0.00	2,381,332.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,381,332.00)	(2,381,332.00)	0.00	(2,381,332.00)		

2010-11 Second Interim  
Capital Project Fund for Blended Component Units  
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			237,868.00	(1,881,588.00)	(551,315.82)	(1,881,588.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	5,858,440.92	8,196,513.53	8,196,513.53	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)				5,858,440.92	8,196,513.53	8,196,513.53		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				5,858,440.92	8,196,513.53	8,196,513.53		
2) Ending Balance, June 30 (E + F1e)				6,098,308.92	6,314,925.53	6,314,925.53		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
General Reserve			9730	0.00	0.00	0.00		
Legally Restricted Balance			9740	0.00	0.00	0.00		
b) Designated Amounts								
Designated for Economic Uncertainties			9770	0.00	0.00	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00	0.00	0.00		
Other Designations			9780	6,098,308.92	6,314,925.53	6,314,925.53		
Running Springs Expansion CFD			9010	1,588,659.01				
Tremont CFD			9010	1,174,920.03				
Chapman Hills 88-1 CFD			9010	955,913.45				
Del Rio CFD			9010	636,407.19				
Bond 2000-A CFD Refinance			9010	769,746.07				
Canyon Rim 89-1 CFD			9010	684,710.39				
Canyon Rim 96-A CFD Refinance			9010	285,952.78				
Running Springs Expansion CFD			9010		1,545,120.13			
Tremont CFD			9010		1,229,569.65			
Chapman Hills 88-1 CFD			9010		934,581.16			
Del Rio CFD			9010		791,661.22			
Bond 200-A CFD Refinance			9010		819,797.30			
Canyon Rim 89-1 CFD			9010		685,948.38			
Canyon Rim 96-A CFD Refinance			9010		308,247.69			
Running Springs Expansion CFD			9010			1,545,120.13		
Tremont CFD			9010			1,229,569.65		
Chapman Hills 88-1 CFD			9010			934,581.16		
Del Rio CFD			9010			791,661.22		
Bond 2000-A CFD Refinance			9010			819,797.30		
Canyon Rim 89-1 CFD			9010			685,948.38		
Canyon Rim 96-A CFD Refinance			9010			308,247.69		
c) Undesignated Amount			9790			0.00		
d) Unappropriated Amount			9790	0.00	0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	2,615,130.00	2,615,130.00	0.00	2,615,130.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	68,160.00	68,160.00	612.14	68,160.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,683,290.00</b>	<b>2,683,290.00</b>	<b>612.14</b>	<b>2,683,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,683,290.00</b>	<b>2,683,290.00</b>	<b>612.14</b>	<b>2,683,290.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
QASDI/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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	64,090.00	302,090.00	11,573.44	302,090.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>64,090.00</b>	<b>302,090.00</b>	<b>11,573.44</b>	<b>302,090.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	1,881,456.00	540,354.52	1,881,456.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,881,456.00</b>	<b>540,354.52</b>	<b>1,881,456.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
<b>Transfers of Pass-Through Revenues</b>								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>64,090.00</b>	<b>2,183,546.00</b>	<b>551,927.96</b>	<b>2,183,546.00</b>		



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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,381,332.00	2,381,332.00	0.00	2,381,332.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,381,332.00	2,381,332.00	0.00	2,381,332.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,381,332.00)	(2,381,332.00)	0.00	(2,381,332.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,381,332.00	2,381,332.00	0.00	2,381,332.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,381,332.00	2,381,332.00	0.00	2,381,332.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	2,381,332.00	2,381,332.00	0.00	2,381,332.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,381,332.00</b>	<b>2,381,332.00</b>	<b>0.00</b>	<b>2,381,332.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>2,381,332.00</b>	<b>2,381,332.00</b>	<b>0.00</b>	<b>2,381,332.00</b>		

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,655,000.00	4,655,000.00	1,928,353.46	4,655,000.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>4,655,000.00</b>	<b>4,655,000.00</b>	<b>1,928,353.46</b>	<b>4,655,000.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,927,881.00	2,927,881.00	1,141,440.64	2,927,881.00	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>2,927,881.00</b>	<b>2,927,881.00</b>	<b>1,141,440.64</b>	<b>2,927,881.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>1,727,119.00</b>	<b>1,727,119.00</b>	<b>786,912.82</b>	<b>1,727,119.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		





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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,888,000.00	1,888,000.00	1,085,436.60	1,888,000.00	0.00	0.0%
5) TOTAL REVENUES			1,888,000.00	1,888,000.00	1,085,436.60	1,888,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	134,767.00	134,767.00	71,126.46	134,767.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,064.00	51,064.00	25,214.04	51,064.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,509,280.00	1,509,280.00	1,140,997.39	1,509,280.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,698,611.00	1,698,611.00	1,237,337.89	1,698,611.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			189,389.00	189,389.00	(151,901.29)	189,389.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			189,389.00	189,389.00	(151,901.29)	189,389.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	6,528,519.51	6,573,366.04		6,573,366.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,528,519.51	6,573,366.04		6,573,366.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			6,528,519.51	6,573,366.04		6,573,366.04		
2) Ending Net Assets, June 30 (E + F1e)			6,717,908.51	6,762,755.04		6,762,755.04		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	6,717,908.51	6,762,755.04		6,762,755.04		
Workers' Compensation	0000	9780	6,717,908.51					
Workers' Compensation	0000	9780		6,762,755.04				
Workers' Compensation	0000	9780				6,762,755.04		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	88,000.00	88,000.00	27,653.47	88,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(10,294.94)	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,800,000.00	1,800,000.00	1,068,078.07	1,800,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,888,000.00</b>	<b>1,888,000.00</b>	<b>1,085,436.60</b>	<b>1,888,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,888,000.00</b>	<b>1,888,000.00</b>	<b>1,085,436.60</b>	<b>1,888,000.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	82,111.00	82,111.00	45,105.26	82,111.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,656.00	52,656.00	26,021.20	52,656.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>134,767.00</b>	<b>134,767.00</b>	<b>71,126.46</b>	<b>134,767.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,432.00	17,432.00	9,437.00	17,432.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,185.00	10,185.00	4,816.89	10,185.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,326.00	13,326.00	5,979.15	13,326.00	0.00	0.0%
Unemployment Insurance		3501-3502	970.00	970.00	512.12	970.00	0.00	0.0%
Workers' Compensation		3601-3602	1,981.00	1,981.00	1,045.60	1,981.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,369.00	3,369.00	1,778.14	3,369.00	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	3,801.00	3,801.00	1,645.14	3,801.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>51,084.00</b>	<b>51,084.00</b>	<b>25,214.04</b>	<b>51,084.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,500.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	875,000.00	875,000.00	705,445.00	875,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	634,280.00	634,280.00	435,552.39	634,280.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,509,280.00</b>	<b>1,509,280.00</b>	<b>1,140,997.39</b>	<b>1,509,280.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,698,611.00	1,698,611.00	1,237,337.89	1,698,611.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,670,000.00	3,670,000.00	1,834,985.06	3,670,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,670,000.00	3,670,000.00	1,834,985.06	3,670,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,035,990.00	4,035,990.00	123,939.38	4,035,990.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,035,990.00	4,035,990.00	123,939.38	4,035,990.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(365,990.00)	(365,990.00)	1,711,045.68	(365,990.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(365,990.00)	(365,990.00)	1,711,045.68	(365,990.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	89,417,010.38	102,390,417.47		102,390,417.47	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)			89,417,010.38	102,390,417.47		102,390,417.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			89,417,010.38	102,390,417.47		102,390,417.47		
2) Ending Net Assets, June 30 (E + F1e)			89,051,020.38	102,024,427.47		102,024,427.47		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations								
		9780	89,051,020.38	102,024,427.47		102,024,427.47		
Santiago RMCO Payments	0000	9780	65,160.00					
Santiago RMCO Already Retired	0000	9780	44,652.00					
Santiago Waivers	0000	9780	19,225.00					
Santiago Benefits	0000	9780	131,311.00					
RMCO Leadership Retiree Payments	0000	9780	25,500.00					
RMCO Leadership Already Retired	0000	9780	10,200.00					
RMCO #2 Already Retired	0000	9780	37,282.40					
RMCO #1 Retiree Payments	0000	9780	489,560.00					
RMCO #1 Already Retired	0000	9780	139,939.00					
Retiree Waivers	0000	9780	684,069.15					
Retiree Benefits	0000	9780	87,404,121.83					
Santiago RMCO Payments	0000	9780		65,160.00				
Santiago RMCO Already Retired	0000	9780		44,652.00				
Santiago Waiver	0000	9780		19,225.00				
Santiago Benefits	0000	9780		131,512.66				
RMCO Leadership Retiree Payments	0000	9780		25,500.00				
RMCO Leadership Already Retired	0000	9780		10,200.00				
RMCO #2 Already Retired	0000	9780		37,282.40				
RMCO #1 Retiree Payments	0000	9780		398,800.00				
RMCO #1 Already Retired	0000	9780		212,547.00				
Retiree Waivers	0000	9780		684,069.15				
Retiree Benefits	0000	9780		100,395,479.26				
Santiago RMCO Payments	0000	9780			65,160.00			
Santiago RMCO Already Retired	0000	9780			44,652.00			
Santiago RMCO Waivers	0000	9780			19,225.00			
Santiago RMCO Benefits	0000	9780			131,512.66			
RMCO Leadership Retiree Payments	0000	9780			25,500.00			
RMCO Leadership Already Retired	0000	9780			10,200.00			
RMCO #2 Already Retired	0000	9780			37,282.40			
RMCO #1 Retiree Payments	0000	9780			398,800.00			
RMCO #1 Already Retired	0000	9780			212,547.00			
Retiree Waivers	0000	9780			684,069.15			
Retiree Benefits	0000	9780			100,395,479.26			
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	70,000.00	70,000.00	23,083.14	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(14,004.25)	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	3,600,000.00	3,600,000.00	1,825,906.17	3,600,000.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,670,000.00</b>	<b>3,670,000.00</b>	<b>1,834,985.06</b>	<b>3,670,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,670,000.00</b>	<b>3,670,000.00</b>	<b>1,834,985.06</b>	<b>3,670,000.00</b>		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,035,990.00	4,035,990.00	123,939.38	4,035,990.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>4,035,990.00</b>	<b>4,035,990.00</b>	<b>123,939.38</b>	<b>4,035,990.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>4,035,990.00</b>	<b>4,035,990.00</b>	<b>123,939.38</b>	<b>4,035,990.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Second Interim  
2010-11 INTERIM REPORT  
Cashflow Worksheet

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
<b>A. BEGINNING CASH</b>	October	23,742,372.00	19,895,053.00	32,937,107.00	29,102,209.00	18,071,444.00	10,578,158.00
<b>B. RECEIPTS</b>							
Revenue Limit Sources							
Property Taxes	8020-8079	4,131,786.00	(146,166.00)	2,668,804.00	12,356.00	4,169,512.00	49,931,476.00
Principal Apportionment	8010-8019		2,384,867.00	3,252,023.00	1,826,121.00	3,188,586.00	6,377,173.00
Miscellaneous Funds	8080-8099						
Federal Revenue	8100-8299	976,029.00	286,034.00	6,620,819.00	138,523.00	63,533.00	1,858,783.00
Other State Revenue	8300-8599	174,176.00	6,504.00	(753.00)	5,497,792.00	8,967,469.00	6,233,375.00
Other Local Revenue	8600-8799	38,608.00	180,194.00	549,271.00	736,369.00	64,745.00	441,962.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		5,320,599.00	2,711,233.00	13,090,164.00	8,211,161.00	16,453,845.00	64,842,769.00
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	687,968.00	3,370,126.00	9,771,801.00	10,016,334.00	10,160,505.00	87,876.00
Classified Salaries	2000-2999	5,832.00	1,507,678.00	2,107,016.00	2,758,267.00	2,818,098.00	3,180,517.00
Employee Benefits	3000-3999	7,370,083.00	798,527.00	4,421,642.00	5,170,578.00	1,415,670.00	2,351,883.00
Books, Supplies and Services	4000-5999	546,980.00	1,522,230.00	1,798,714.00	2,019,212.00	2,003,274.00	1,678,518.00
Capital Outlay	6000-6599	17,600.00	2,200.00	2,200.00			
Other Outgo	7000-7499	(7,430.00)	160,545.00	101,955.00	198,270.00	(164,079.00)	133,274.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		8,621,033.00	7,361,306.00	18,203,328.00	20,162,661.00	16,233,468.00	7,432,068.00
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	6,259,303.00	8,657,151.00	1,732,297.00	851,209.00	(5,133,610.00)	1,030,937.00
Accounts Payable	9500	6,806,188.00	(9,034,976.00)	454,031.00	(69,526.00)	2,580,053.00	827,150.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(546,885.00)	17,692,127.00	1,278,266.00	920,735.00	(7,713,663.00)	203,787.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(3,847,319.00)	13,042,054.00	(3,834,898.00)	(11,030,765.00)	(7,493,286.00)	57,614,488.00
<b>F. ENDING CASH (A + E)</b>		19,895,053.00	32,937,107.00	29,102,209.00	18,071,444.00	10,578,158.00	68,192,646.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	October	68,192,646.00	51,307,363.00	34,311,513.00	26,562,329.00	51,215,947.00	33,865,294.00		
B. RECEIPTS	9110								
Revenue Limit Sources									
Property Taxes	8020-8079	4,615,243.00	(157,611.00)	4,888,761.00	38,323,311.00	1,486,540.00	(4,522,131.00)		105,401,981.00
Principal Apportionment	8010-8019	3,308,427.00	55,140.00		4,830,304.00	378,631.00	17,536,403.00		43,137,475.00
Miscellaneous Funds	8080-8099								0.00
Federal Revenue	8100-8299	141,804.00	3,084,786.00	1,717,436.00	3,646,808.00	1,498,074.00	2,463,449.00		22,496,078.00
Other State Revenue	8300-8599	6,692,015.00	1,187,369.00	6,660,172.00	3,033,087.00	2,290,504.00	9,101,628.00		49,843,318.00
Other Local Revenue	8600-8799	203,796.00	768,124.00	165,128.00	525,144.00	22,233.00	3,329,417.00		7,024,991.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		14,961,285.00	4,937,808.00	13,431,497.00	50,358,634.00	5,675,982.00	27,908,766.00	0.00	227,903,743.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,317,796.00	8,675,103.00	10,014,720.00	11,354,338.00	8,545,462.00	18,031,630.00		108,033,659.00
Classified Salaries	2000-2999	5,210,344.00	2,610,048.00	3,013,094.00	3,416,139.00	2,571,043.00	3,305,631.00		32,503,707.00
Employee Benefits	3000-3999	7,634,718.00	3,824,503.00	4,415,087.00	5,005,670.00	3,767,350.00	1,451,976.00		47,627,987.00
Books, Supplies and Services	4000-5999	2,673,409.00	2,520,454.00	2,452,179.00	3,019,176.00	2,633,333.00	11,326,688.00		34,194,167.00
Capital Outlay	6000-6599		172.00	162.00			(334.00)		22,000.00
Other Outgo	7000-7499	428,648.00	211,499.00	1,465,647.00	25,964.00	481,587.00	2,357,134.00		5,393,014.00
Interfund Transfers Out	7600-7629						964,921.00		964,921.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		33,264,915.00	21,921,557.00	21,360,889.00	25,881,121.00	3,059,834.00	37,437,646.00	0.00	238,938,601.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	392,705.00	219,628.00	102,365.00	66,739.00	234,124.00	(22,310,588.00)		(7,897,740.00)
Accounts Payable	9500	(1,025,642.00)	231,729.00	(77,843.00)	(109,366.00)	2,202,150.00	(10,642,575.00)		(7,858,627.00)
TOTAL PRIOR YEAR TRANSACTIONS		1,418,347.00	(12,101.00)	180,208.00	176,105.00	(1,968,026.00)	(11,668,013.00)	0.00	(39,113.00)
E. NET INCREASE/DECREASE (B - C + D)		(16,885,283.00)	(16,995,850.00)	(7,749,184.00)	24,653,618.00	(17,350,653.00)	(21,196,893.00)	0.00	(11,073,971.00)
F. ENDING CASH (A + E)		51,307,363.00	34,311,513.00	26,562,329.00	51,215,947.00	33,865,294.00	12,668,401.00		
G. ENDING CASH, PLUS ACCRUALS									12,668,401.00

# Orange Unified School District

## Form MYP Multiyear Projections

2010/2011 2<sup>nd</sup> Interim

March 10, 2011

### Revenues

#### Revenue Limit

- ◆ No change in enrollment; attendance rate – 95.982% for the next two years
- ◆ No declining enrollment protection per AB1446 in the next two years
- ◆ COLA – 1.67% for 2011/12; 0% for 2012/13; Deficit – 19.608% for next two years
- ◆ District's share of temporary taxes due to expire June 2011 totaling \$9 million is included
- ◆ 19.79% PERS Reduction Buyout

#### Federal Revenues

- ◆ All prior year carryover expended
- ◆ COLA – Reductions to FY08 amounts are anticipated for 2011/12; 0% for 2012/13

#### State Revenues

- ◆ Special Education Disability Adjustment eliminated as of 2011/12
- ◆ Lottery – \$111.00 Unrestricted/ \$17.50 Restricted by Proposition 20 for 2011/12 and \$110.00 Unrestricted/ \$17.20 Restricted by Proposition 20 for 2012/13
- ◆ Mandated Costs – Special Education Settlement final receipt of \$131,835 in 2010/11
- ◆ Categorical COLA – 0% for 2011/12 and 2012/13
- ◆ All prior year carryover expended

#### Local Revenues

- ◆ Interest – .75% for the next two years
- ◆ ROP COLA – 0% for 2011/12 and 2012/13

### Expenditures

- ◆ Certificated staffing for K-2 at 30:1, assuming K-3 flexibility and 3-12 at 33:1; based upon enrollment projections. Class Size waiver of 33:1 expires 2011/12
- ◆ Supplemental Retirement Plan (SRP) final payment in 2012/13
- ◆ Ongoing approved 4.76% reduction of all employee groups
- ◆ Certificated step and column increases projected at 2.3%; Classified step and range increases projected at 2%; Leadership step and range increases projected at 1.2%
- ◆ 0% COLA for all groups
- ◆ Statutory benefits as driven by payroll (STRS 8.25% {increase to 9.75% in 2012/13}, PERS 17.707% [10.707% for leadership], OASDI 6.2%, Medicare 1.45%, Unemployment .74%, Workers' compensation 1.47%, Retiree Benefits 2.5%, PERS Reduction 2.313%)
- ◆ Health Benefits - 0% for all groups in 2011/12 and 2012/13, additional increases in the caps are not anticipated
- ◆ Supplies, services/operating expenses, and capital outlay - continue with reduced district budget formulas; 5% increase in energy rates
- ◆ Routine Restricted Maintenance Match in excess of 2% of total general fund expenditures
- ◆ Board approved budget cuts:
  - Consolidate small schools, Restructure summer school, custodial and High School clerical staffing, Eliminate grade 5-6 music, GATE busing and district funding of athletic busing, Increase bus pass fees, Charge Fund 71 for \$3.8M retiree health benefits, Charge Special Ed Program Coordinators to Medical Billing funds, Sweep a portion of Instructional Materials
- ◆ ARRA funds fully expended in 2010/11; Education Jobs Funds fully expended in 2011/12; jobs saved/created continuing in 2012/13 pending further layoff action
- ◆ \$15,200,000 in ongoing budget reductions required to maintain positive certification through 2012/13

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	148,539,356.00	-6.22%	139,300,252.91	0.00%	139,300,252.10
2. Federal Revenues	8100-8299	22,496,078.00	-45.78%	12,197,172.00	-4.10%	11,697,172.00
3. Other State Revenues	8300-8599	49,843,318.00	-7.59%	46,059,843.00	-0.08%	46,021,671.00
4. Other Local Revenues	8600-8799	7,024,991.00	-14.88%	5,979,450.00	0.79%	6,026,883.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		227,903,743.88	-10.69%	203,536,717.91	-0.24%	203,045,978.10
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries						
				108,033,659.00		108,599,133.00
b. Step & Column Adjustment						
				2,341,507.00		2,399,951.00
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments						
				(1,776,033.00)		900,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	108,033,659.00	0.52%	108,599,133.00	3.04%	111,899,084.00
2. Classified Salaries						
a. Base Salaries						
				32,503,707.00		31,364,016.00
b. Step & Column Adjustment						
				593,577.00		605,187.00
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments						
				(1,733,268.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,503,707.00	-3.51%	31,364,016.00	1.93%	31,969,203.00
3. Employee Benefits	3000-3999	47,627,687.00	-0.80%	47,247,973.00	5.90%	50,035,124.00
4. Books and Supplies	4000-4999	13,690,027.00	-52.74%	6,470,260.00	14.21%	7,389,503.00
5. Services and Other Operating Expenditures	5000-5999	20,504,140.00	-0.93%	20,314,270.00	-0.50%	20,212,114.00
6. Capital Outlay	6000-6999	22,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,852,252.00	56.16%	9,138,955.00	0.94%	9,224,610.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(459,238.00)	0.00%	(459,238.00)	0.00%	(459,238.00)
9. Other Financing Uses	7600-7699	964,921.00	0.00%	964,921.00	0.00%	964,921.00
10. Other Adjustments				(5,205,555.00)		(15,200,000.00)
11. Total (Sum lines B1 thru B10)		228,739,155.00	-4.50%	218,434,735.00	-1.10%	216,035,321.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(835,411.12)		(14,898,017.09)		(12,989,342.90)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		37,941,250.25		37,105,839.13		22,207,822.04
2. Ending Fund Balance (Sum lines C and D1)						
		37,105,839.13		22,207,822.04		9,218,479.14
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves						
	9710-9740	275,000.00		275,000.00		275,000.00
b. Designated for Economic Uncertainties						
	9770	6,862,175.00		6,553,042.00		6,481,060.00
c. Fund Balance Designations						
	9775, 9780	3,556,127.00		2,706,127.00		1,956,127.00
d. Undesignated/Unappropriated Balance						
	9790	26,412,536.25		12,673,653.04		506,292.14
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)						
		37,105,838.25		22,207,822.04		9,218,479.14

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Designated for Economic Uncertainties	9770	6,862,175.00		6,553,042.00		6,481,060.00
b. Undesignated/Unappropriated Amount	9790	26,412,536.93		12,673,653.72		506,292.82
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.68)		(0.68)		(0.68)
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>33,274,711.25</b>		<b>19,226,695.04</b>		<b>6,987,352.14</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>14.55%</b>		<b>8.80%</b>		<b>3.23%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b> (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		524,108.00				
<b>2. District ADA</b> Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		27,118.31		27,118.31		27,118.31
<b>3. Calculating the Reserves</b>						
a. Total Expenditures and Other Financing Uses (Line B11)		228,739,155.00		218,434,735.00		216,035,321.00
b. Less: Special Education Pass-through Funds (Line F1b2)		524,108.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		228,739,155.00		218,434,735.00		216,035,321.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,862,174.65		6,553,042.05		6,481,059.63
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,862,174.65		6,553,042.05		6,481,059.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	142,458,602.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,352.71	1.68%	6,459.71	0.00%	6,459.71
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		27,345.09	0.00%	27,345.09	0.00%	27,345.09
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		173,715,426.69	1.68%	176,641,351.32	0.00%	176,641,351.32
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		570,549.00	0.00%	570,549.00	0.00%	570,548.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		174,285,975.69	1.68%	177,211,900.32	0.00%	177,211,899.32
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.01%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		142,978,985.88	-0.36%	142,464,190.91	0.00%	142,464,190.10
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		5,726,965.00	3.85%	5,947,522.00	0.00%	5,947,522.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(6,080,754.00)	-0.70%	(6,038,232.00)	0.00%	(6,038,232.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(166,594.00)	5369.26%	(9,111,460.00)	0.00%	(9,111,460.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		142,458,602.88	-6.46%	133,262,020.91	0.00%	133,262,020.10
2. Federal Revenues	8100-8299	14,825.00	0.00%	14,825.00	0.00%	14,825.00
3. Other State Revenues	8300-8599	21,995,114.00	-7.41%	20,364,916.00	-0.14%	20,335,562.00
4. Other Local Revenues	8600-8799	4,732,724.00	-42.26%	2,732,615.00	1.74%	2,780,046.00
5. Other Financing Sources	8900-8999	(15,986,784.00)	33.74%	(21,381,318.00)	6.39%	(22,747,932.00)
6. Total (Sum lines A1k thru A5)		153,214,481.88	-11.89%	134,993,058.91	-1.00%	133,644,521.10
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				78,670,789.00		82,917,944.00
b. Step & Column Adjustment				1,727,918.00		1,824,624.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,519,237.00		1,415,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,670,789.00	5.40%	82,917,944.00	3.91%	86,157,568.00
2. Classified Salaries						
a. Base Salaries				14,834,102.00		17,585,418.00
b. Step & Column Adjustment				284,455.00		339,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,466,861.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,834,102.00	18.55%	17,585,418.00	1.93%	17,924,753.00
3. Employee Benefits	3000-3999	33,056,296.00	5.44%	34,853,134.00	6.10%	36,979,307.00
4. Books and Supplies	4000-4999	5,776,166.00	-25.58%	4,298,397.00	20.55%	5,181,740.00
5. Services and Other Operating Expenditures	5000-5999	10,214,476.00	3.13%	10,534,141.00	1.37%	10,678,290.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,439,345.00	95.16%	6,712,373.00	0.21%	6,726,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,165,541.00)	-16.66%	(1,804,776.00)	0.53%	(1,814,356.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,205,555.00)		(15,200,000.00)
11. Total (Sum lines B1 thru B10)		143,825,633.00	4.22%	149,891,076.00	-2.17%	146,633,864.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		9,388,848.88		(14,898,017.09)		(12,989,342.90)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,716,990.93		37,105,839.81		22,207,822.72
2. Ending Fund Balance (Sum lines C and D1)		37,105,839.81		22,207,822.72		9,218,479.82
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	275,000.00		275,000.00		275,000.00
b. Designated for Economic Uncertainties	9770	6,862,175.00		6,553,042.00		6,481,060.00
c. Fund Balance Designations	9775, 9780	3,556,127.00		2,706,127.00		1,956,127.00
d. Undesignated/Unappropriated Balance	9790	26,412,536.93		12,673,653.72		506,292.82
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		37,105,838.93		22,207,822.72		9,218,479.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Designated for Economic Uncertainties	9770	6,862,175.00		6,553,042.00		6,481,060.00
b. Undesignated/Unappropriated Amount	9790	26,412,536.93		12,673,653.72		506,292.82
If GL data does not exist, key enter lines E2a and E2b.						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
<b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>		<b>33,274,711.93</b>		<b>19,226,695.72</b>		<b>6,987,352.82</b>

**F. ASSUMPTIONS**

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

B.1.d./B.2.d. 2011/12 Jobs saved/created with restricted ARRA funds continuing with unrestricted funding pending further layoff action. Note: Restricted/Unrestricted net to zero. B.1.d. 2012/13 Class size waiver 33:1 expires. B.10. FY12 Federal Jobs Fund revenues are not yet included pending final determination of spending plan which is anticipated to increase the amount swept in the SBX3 4 Tier III flexibility. \$15,200,000 of ongoing budget reductions are needed to maintain a positive certification through 2012/13.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	6,080,754.00	-0.70%	6,038,232.00	0.00%	6,038,232.00
2. Federal Revenues	8100-8299	22,481,253.00	-45.81%	12,182,347.00	-4.10%	11,682,347.00
3. Other State Revenues	8300-8599	27,848,204.00	-7.73%	25,694,927.00	-0.03%	25,686,109.00
4. Other Local Revenues	8600-8799	2,292,267.00	41.64%	3,246,835.00	0.00%	3,246,837.00
5. Other Financing Sources	8900-8999	15,986,784.00	33.74%	21,381,318.00	6.39%	22,747,932.00
6. Total (Sum lines A1 thru A5)		74,689,262.00	-8.23%	68,543,659.00	1.25%	69,401,457.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries						
				29,362,870.00		25,681,189.00
b. Step & Column Adjustment						
				613,589.00		575,327.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(4,295,270.00)		(515,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,362,870.00	-12.54%	25,681,189.00	0.23%	25,741,516.00
2. Classified Salaries						
a. Base Salaries						
				17,669,605.00		13,778,598.00
b. Step & Column Adjustment						
				309,122.00		265,852.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(4,200,129.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,669,605.00	-22.02%	13,778,598.00	1.93%	14,044,450.00
3. Employee Benefits	3000-3999	14,571,391.00	-14.94%	12,394,839.00	5.33%	13,055,817.00
4. Books and Supplies	4000-4999	7,913,861.00	-72.56%	2,171,863.00	1.65%	2,207,763.00
5. Services and Other Operating Expenditures	5000-5999	10,289,664.00	-4.95%	9,780,129.00	-2.52%	9,533,824.00
6. Capital Outlay	6000-6999	22,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,412,907.00	0.57%	2,426,582.00	2.95%	2,498,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,706,303.00	-21.14%	1,345,538.00	0.71%	1,355,118.00
9. Other Financing Uses	7600-7699	964,921.00	0.00%	964,921.00	0.00%	964,921.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		84,913,522.00	-19.28%	68,543,659.00	1.25%	69,401,457.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,224,260.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		10,224,259.32		(0.68)		(0.68)
2. Ending Fund Balance (Sum lines C and D1)						
		(0.68)		(0.68)		(0.68)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves						
	9710-9740	0.00				
b. Designated for Economic Uncertainties						
	9770	0.00				
c. Fund Balance Designations						
	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance						
	9790	(0.68)		(0.68)		(0.68)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)						
		(0.68)		(0.68)		(0.68)

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>					
<b>1. General Fund</b>					
a. Designated for Economic Uncertainties	9770				
b. Undesignated/Unappropriated Amount	9790				
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>					
a. Designated for Economic Uncertainties	9770				
b. Undesignated/Unappropriated Amount	9790				
<b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>					
<b>F. ASSUMPTIONS</b>					
<p>Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>B.1.d/B.2.d. 2011/12 Jobs saved/created with restricted ARRA funds continuing with unrestricted funding pending further layoff action. Note: Restricted/Unrestricted net to zero. Deferred Revenue and Restricted Ending Fund Balance program expenditures are backed out of 2011/12 as expenditures are not ongoing.</p>					

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	27,173.09	27,345.09	0.6%	Met
1st Subsequent Year (2011-12)	27,173.09	27,345.09	0.6%	Met
2nd Subsequent Year (2012-13)	27,173.09	27,345.09	0.6%	Met

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	28,073	28,248	0.6%	Met
1st Subsequent Year (2011-12)	28,073	28,248	0.6%	Met
2nd Subsequent Year (2012-13)	28,073	28,248	0.6%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	26,629	30,127	88.4%
Second Prior Year (2008-09)	26,966	30,170	89.4%
First Prior Year (2009-10)	26,895	30,230	89.0%
		Historical Average Ratio:	88.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	89.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	27,118	28,248	96.0%	Not Met
1st Subsequent Year (2011-12)	27,118	28,248	96.0%	Not Met
2nd Subsequent Year (2012-13)	27,118	28,248	96.0%	Not Met

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

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

- 1a STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

The CBEDS enrollment used in 3A to calculate the district standard includes district sponsored charter schools. Orange Unified's 3 year average ADA to enrollment ratio is 95.98%.

**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2010-11)	149,747,029.00		
1st Subsequent Year (2011-12)	149,686,724.00	141,027,705.00	-5.8%	Not Met
2nd Subsequent Year (2012-13)	151,037,187.00	141,027,705.00	-6.6%	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 first interim projections 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)

The Governor's FY12 Budget proposal is dependent on voter extension of temporary taxes due to expire at the end of 2010/11. Absent an extension of these taxes Proposition 98 funding for the district would drop by \$9M.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	141,127,244.14	152,669,929.46	92.4%
Second Prior Year (2008-09)	140,326,804.83	153,370,708.67	91.5%
First Prior Year (2009-10)	132,834,955.02	144,662,187.79	91.8%
	Historical Average Ratio:		91.9%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.9% to 94.9%	88.9% to 94.9%	88.9% to 94.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	126,561,187.00	143,825,633.00	88.0%	Not Met
1st Subsequent Year (2011-12)	135,356,496.00	149,891,076.00	90.3%	Met
2nd Subsequent Year (2012-13)	141,061,628.00	146,633,864.00	96.2%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

The Current Year expenditures include \$2.5M in carryover balances of freed up local funds resulting from the option to use 50% of the increase in IDEA funds toward reducing MOE requirements and charter reserves which will be transferred to salaries and benefits in future budget documents. The 2nd subsequent year includes in the other adjustment line \$15,200,000 of ongoing budget reductions necessary to maintain a positive certification through 2012/13. Salaries and benefits reductions are anticipated to be identified in the budget process.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2010-11)	21,208,859.00	22,496,078.00	6.1%	Yes
1st Subsequent Year (2011-12)	12,540,832.00	12,197,172.00	-2.7%	No
2nd Subsequent Year (2012-13)	12,040,832.00	11,697,172.00	-2.9%	No

**Explanation:**  
(required if Yes)

Received additional Title I, Title III and EETT funds subsequent to 1st Interim

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2010-11)	48,871,237.00	49,843,318.00	2.0%	No
1st Subsequent Year (2011-12)	45,765,375.00	46,059,843.00	0.6%	No
2nd Subsequent Year (2012-13)	41,456,555.00	46,021,671.00	11.0%	Yes

**Explanation:**  
(required if Yes)

Governor's proposed 2011/12 budget extended K-3 CSR Flexibility through 2013/14

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2010-11)	6,793,521.00	7,024,991.00	3.4%	No
1st Subsequent Year (2011-12)	5,824,259.00	5,979,450.00	2.7%	No
2nd Subsequent Year (2012-13)	5,895,114.00	6,026,883.00	2.2%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2010-11)	14,899,197.00	13,690,027.00	-8.1%	Yes
1st Subsequent Year (2011-12)	7,456,917.00	6,470,260.00	-13.2%	Yes
2nd Subsequent Year (2012-13)	8,788,984.00	7,389,503.00	-15.9%	Yes

**Explanation:**  
(required if Yes)

Current year reflects transfers from Title I ARRA carryover accounts to salaries and benefits accounts. The subsequent years reflect increased amounts anticipated for instructional materials expenditures.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2010-11)	19,360,771.00	20,504,140.00	5.9%	Yes
1st Subsequent Year (2011-12)	19,170,535.00	20,314,270.00	6.0%	Yes
2nd Subsequent Year (2012-13)	19,058,199.00	20,212,114.00	6.1%	Yes

**Explanation:**  
(required if Yes)

Increases in Title I, Title II, EETT, REMS, Special Education and Microsoft Settlement programs

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	76,873,617.00	79,364,387.00	3.2%	Met
1st Subsequent Year (2011-12)	64,130,466.00	64,236,465.00	0.2%	Met
2nd Subsequent Year (2012-13)	59,392,501.00	63,745,726.00	7.3%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	34,259,968.00	34,194,167.00	-0.2%	Met
1st Subsequent Year (2011-12)	26,627,452.00	26,784,530.00	0.6%	Met
2nd Subsequent Year (2012-13)	27,847,183.00	27,601,617.00	-0.9%	Met

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

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

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

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

Received additional Title I, Title III and EETT funds subsequent to 1st Interim

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

Governor's proposed 2011/12 budget extended K-3 CSR Flexibility through 2013/14

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,230,212.60	5,717,823.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		4,752,902.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	14.6%	8.8%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	4.9%	2.9%	1.1%

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)		
Current Year (2010-11)	9,388,848.00	143,825,633.00	N/A	Met
1st Subsequent Year (2011-12)	(14,898,017.09)	149,891,076.00	9.9%	Not Met
2nd Subsequent Year (2012-13)	(12,989,342.90)	146,633,864.00	8.9%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

The 2nd subsequent year includes in the other adjustment line \$15,200,000 of ongoing budget reductions necessary to maintain a positive certification through 2012/13.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2010-11)		37,105,838.25	Met
1st Subsequent Year (2011-12)		22,207,822.04	Met
2nd Subsequent Year (2012-13)		9,218,479.14	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2010-11)		12,668,401.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

<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)	27,118	27,118	27,118
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	228,739,155.00	218,434,735.00	216,035,321.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	228,739,155.00	218,434,735.00	216,035,321.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,862,174.65	6,553,042.05	6,481,059.63
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,862,174.65	6,553,042.05	6,481,059.63

**10C. Calculating the District's Available Reserve Amount**

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	6,862,175.00	6,553,042.00	6,481,060.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	26,412,536.93	12,673,653.72	506,292.82
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)	(0.68)	(0.68)	(0.68)
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)	33,274,711.25	19,226,695.04	6,987,352.14
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	14.55%	8.80%	3.23%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,862,174.65</b>	<b>6,553,042.05</b>	<b>6,481,059.63</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserves to the Standard**

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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)

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:

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(15,539,321.00)	(15,986,784.00)	2.9%	447,463.00	Met
1st Subsequent Year (2011-12)	(20,711,417.00)	(21,381,318.00)	3.2%	669,901.00	Met
2nd Subsequent Year (2012-13)	(21,856,348.00)	(22,747,932.00)	4.1%	891,584.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	0.00	964,921.00	New	964,921.00	Not Met
1st Subsequent Year (2011-12)	0.00	964,921.00	New	964,921.00	Not Met
2nd Subsequent Year (2012-13)	0.00	973,715.00	New	973,715.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

The State contribution for Deferred Maintenance is budgeted to be transferred to the Deferred Maintenance Fund 14 beginning 2010/11

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	19	Funds 01/12/25/40-various 8XXX	Funds 01/12/25/40-various 743X	11,126,648
Certificates of Participation	19	Fund 56 8699	Fund 56 743X	49,995,000
General Obligation Bonds				
Supp Early Retirement Program	3	Funds 01/12/13/25/40/68-various 1XXX-2XXX	Fund 01 390X	6,175,602
State School Building Loans				
Compensated Absences		Funds 01/12/13/25/40/68-various 8XXX	Funds 01/12/13/25/40/68-various 1XXX-2XXX	3,102,174

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

Child Care Portables	2	Fund 12 8673	Fund 12 743X	24,724
CFDs	27	Fund 49 8622	Fund 52 743X	19,820,000

Type of Commitment (continued)	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,242,586	1,257,120	1,097,155	1,011,103
Certificates of Participation	2,804,293	2,927,881	3,055,306	3,187,481
General Obligation Bonds				
Supp Early Retirement Program	2,058,534	2,058,534	2,058,534	2,058,534
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Child Care Portables	12,362	12,362	12,362	0
CFDs	2,376,075	2,390,525	2,418,970	2,443,245
<b>Total Annual Payments:</b>	<b>8,493,850</b>	<b>8,646,422</b>	<b>8,642,327</b>	<b>8,700,363</b>
<b>Has total annual payment increased over prior year (2009-10)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is primarily in Certificates of Participation for which redevelopment fees in Fund 56 are pledged

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
167,391,481.00	108,579,785.00
73,677,068.00	(137,988,305.00)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial	Actuarial
October 2007	December 2009

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

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
13,531,444.00	2,104,444.00
13,531,444.00	2,104,444.00
13,531,444.00	2,104,444.00

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

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

8,334,551.00	8,354,795.00
8,881,228.00	8,355,378.00
9,453,755.00	8,524,226.00

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)

8,334,551.00	8,354,795.00
8,881,228.00	8,355,378.00
9,453,755.00	8,524,226.00

d. Number of retirees receiving OPEB benefits

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

917	917
917	917
917	917

4. Comments:

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

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

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

Yes
-----

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

No
----

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

No
----

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	3,013,000.00	3,013,000.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	1,140,000.00	1,140,000.00
	1,140,000.00	1,140,000.00
	1,140,000.00	1,140,000.00

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

b.	1,888,000.00	1,888,000.00
	1,888,000.00	1,888,000.00
	1,888,000.00	1,888,000.00

4. Comments

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

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


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

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

--

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

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Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

**Certificated (Non-management) Step and Column Adjustments**

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


Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

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


**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

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

**Negotiations Settled Since First Interim Projections**

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Classified (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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

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**Classified (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?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

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

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

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

**Negotiations Not Settled**

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

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

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

	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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

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

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

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

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

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

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

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

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

Comments:  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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Second Interim  
2010-11 Original Budget  
Technical Review Checks

Orange Unified

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONS - (F) - Legally restricted and other designation amounts

reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

## EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2010-11 Original Budget  
Technical Review Checks

Orange Unified

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONS - (F) - Legally restricted and other designation amounts

reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

## EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2010-11 Actuals to Date  
Technical Review Checks

Orange Unified

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

## **EXPORT CHECKS**

**CHK-DEPENDENCY - (F)** - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.

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Second Interim  
2010-11 Projected Totals  
Technical Review Checks

Orange Unified

Orange County

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

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

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONS - (F) - Legally restricted and other designation amounts

reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal

indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RLI) must be provided. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.