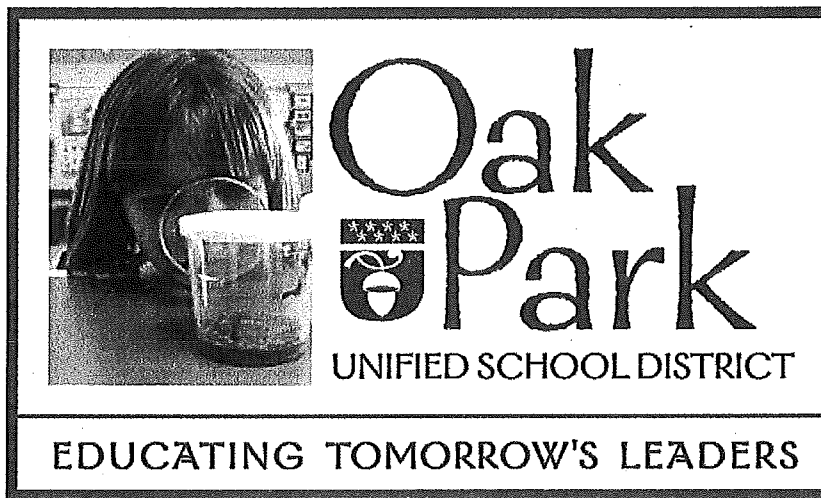


Oak Park Unified School District

Second Interim Financial Report
Fiscal Year 2010-11



Regular Board Meeting
March 15, 2011

Oak Park Unified School District
Business and Administrative Services
5801 East Conifer Street
Oak Park, CA 91377

Board Meeting March 15, 2011

2010-11 SECOND INTERIM FINANCIAL REPORT

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BUSINESS AND ADMINISTRATIVE SERVICES

TO: Members, Board of Education
Dr. Anthony W. Knight, Superintendent

FROM: Martin Klauss, Assistant Superintendent, Business and Administrative Services

DATE: March 13, 2011

SUBJECT: **BACKGROUND: 2010-11 SECOND INTERIM FINANCIAL REPORT**

The Second Interim Report is the second mandated review of the District's budget since its adoption in June 2010. Required by AB 1200, it reports the District's financial position through the second reporting period, which ends on January 31 of each fiscal year. After its review of this Interim Report, AB 1200 requires that the Board of Education certify the District's financial position to the State in one of three ways:

- ♦ A Positive Certification, stating that the District *will be able* to meet its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ♦ A Qualified Certification, stating that the District *may not meet* its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ♦ A Negative Certification, stating that the District *will be unable* to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

It is the staff recommendation that the Board approve a Positive Certification for the District's 2010-11 Second Interim Report.

THE REPORT

The Second Interim makes changes to the District's First Interim Financial Report approved in December 2010. It incorporates budget revisions for the Board's formal approval to reflect changes in revenues and expenditures. The Second Interim incorporates revisions to student enrollment and related staffing requirements, average daily attendance (ADA), adjustments to revenues and expenditures, and Board-approved actions pertaining to certificated and classified personnel.

Although K-12 education was effectively "held harmless" in 2010-11 by the State budget passed in October, and the Governor's January budget proposal, the District is faced with difficult financial challenges and an uncertain future. The Governor's 2011-12 budget proposal hinges on the success of two proposed ballot measures providing a realignment of State resources and the extension of temporary taxes. If successful, K-12 education funding will remain essentially flat, with only a minor decrease (\$19 per ADA) due to an unfunded Cost of Living Adjustment (COLA). However, should the measures fail, or not be placed on the ballot at all, the reduction to K-12 funding is

MEMO: SECOND INTERIM FINANCIAL REPORT
Board Meeting, March 15, 2011
(continued)

projected to be an additional \$330 per ADA. For Oak Park this equates to an ongoing loss of \$1.36 million in Revenue Limit funding. At this time, the legislature has not acted to place the measures on the ballot and their fate is not clear. As recommended by the Ventura County Office of Education (VCOE), this Second Interim report assumes the success of the ballot measures for its multiyear financial projection (pages 80-85), but also includes a "Plan B", displayed on page VII of this summary.

As an added challenge, the cash flow dilemma created by the State's funding apportionment schedule continues, pushing out funding so that monies are received much later than in previous years. This apportionment schedule extends from 12 months to 14 months, with a full 28.5% of funding being received two months (or more) after the end of the fiscal year. In order to address this extended schedule, the Board approved the issuance of a mid year Tax Revenue Anticipatory Note (TRAN) to cover cash needs at its February meeting.

UNRESTRICTED/RESTRICTED GENERAL FUND (FUND 010)

Revenue Changes (pages 21, 23-25)

Overall, projected revenues at Second Interim are up from the January 31st Operating Budget by \$840,247.

- ◆ Revenue Limit revenues are up by \$95,822 to recognize the actual enrollment greater than projected at budget adoption last June.
- ◆ Federal revenues increase by \$290,212 at Second Interim to reflect the change from projected NCLB allocations to actual 2010-11 funding levels and a recalculation of final SFSF funding.
- ◆ Other State Revenues increased \$128,686, to reflect adjustments in lottery, class size reduction, and mandated-cost reimbursements.
- ◆ Other Local Revenue increases by \$325,012 due to for reimbursement of insurance (Oak Hills flood damage), Safety Credit, and crossing guard expenses, and a rebate from Southern California Edison.

Expenditure Changes (pages 21, 26-27)

Overall, expenditures are up \$969,189 largely due to budget adjustments for employee salaries and related benefits, and to reflect the increase in revenues as outlined above.

- ◆ Certificated and classified salaries and related benefits are increased by \$651,481. This reflects the shift of one counselor position from an under-funded resource into the unrestricted budget, and the restoration of classified positions and hours, and the elimination of budgeted furlough days as authorized by the Board in November 2010 and January 2011. It also includes the related statutory benefits increase, as well as an upward adjustment to understated health benefits expenses.
- ◆ Books and Supplies increased by \$218,645 for the purchase of textbooks and non-capitalized equipment in connection with the Chinese language lab at OPHS, as well as the purchase of emergency preparedness equipment and supplies.
- ◆ Other Operating Expenses increases by a net \$74,584, driven by a \$242,000 Special Education increase due to the adverse state court decision shifting mental health services from the county to the District. This increase was offset by budget reductions to technology services, insurance premium savings, and other consulting services.

MEMO: SECOND INTERIM FINANCIAL REPORT
Board Meeting, March 15, 2011
(continued)

- ◆ Capital Outlay increases by \$26,479 for actual expenses for computer switches and cabling in connection with the Chinese language lab installation.

Other Financing Sources/Uses (page 21, 28)

- ◆ Other Financing Sources/Uses remains unchanged from the Adopted Budget, with no Transfers In or Transfers Out planned in 2010-11.

General Fund Balance (page 22)

At Second Interim the projected ending balance for the 2010-11 fiscal year is \$503,037. Of this amount, \$191,843 is legally restricted, and \$309,194 is unrestricted and undesignated. It is important to note that this does not represent the District's 3% reserve for economic uncertainties. That required reserve is maintained in Fund 170 (see below).

Fund 170 - Reserve for Economic Uncertainties (pages 40-42)

The District's legally mandated 3% reserve for economic uncertainties is maintained in the Reserve Fund for Economic Uncertainties (Fund 170). For 2010-11 the projected fund balance of \$949,119 is designated for economic uncertainties and equates to a 3.19% reserve. The combination of the projected ending balances for both Fund 010 and Fund 170 totals \$1,258,313, or a 4.22% reserve.

CASH FLOW WORKSHEET (pages 78-79)

As described above the Oak Park budget faces a cash flow challenge created by the new State funding apportionment schedule. This schedule pushes out funding so that monies are received much later than in previous years. The current apportionment schedule now extends from 12 months to 14 months, with a full 28.5% of 2010-11 funding being received at least two months *after* the end of the fiscal year. In other words, the District will be required to make 100% of its expenses by June 30, 2010, but will only have received 71.5% of its total funding. The TRAN issued to address the 2010-11 cash flow attempted to anticipate this extended and volatile apportionment schedule, but was ultimately not structured sufficiently in size to accommodate it. At its February 2011 meeting, the Board authorized the issuance of a mid-year TRAN to address this issue, and this is reflected in this report. However, as the mid-year TRAN will not be in place until April 2011, it is important to note that the cash flow shortfall in February was addressed with an interfund loan from Fund 212 (Measure C6), to be repaid in April 2011 upon receipt of the mid-year TRAN proceeds.

MULTI-YEAR FINANCIAL PROJECTION (pages 80-85)

The multi-year financial projection required by AB 1200 appears on pages 80-85 of the Second Interim report. This document demonstrates that the District is able to meet its financial obligations and maintain a 3% Reserve for Economic Uncertainties in all three years of the projection as required. As mentioned earlier in this report, this Second Interim assumes the success of the Governor's proposed ballot measures for its multiyear financial projection (MYP), but also includes a "Plan B" on page VII of this summary. The assumptions used for both MYPs appear on pages VIII-IX of this summary. It is important to note that the balanced budgets in the two projected out years are accomplished through unspecified reductions in programs, employee

MEMO: SECOND INTERIM FINANCIAL REPORT
Board Meeting, March 15, 2011
(continued)

salaries and benefits, and supply and operational costs (Other Adjustments). Absent any unforeseen restoration of funding, it will be necessary to implement these reductions to maintain positive certification of the District's future operating budgets.

SPECIAL FUNDS (pages 29-75)

In addition to the District's General Fund, the District has eight other special funds, set up in conformance with the requirements of the California State Accounting Manual. The following is a brief description of changes within each fund:

Fund 130 - Cafeteria Fund (page 29) – Adjustments are made to reflect decreases in both revenue and expense, along with a corresponding reduction in the projected ending balance.

Fund 140 - Deferred Maintenance Fund (page 35) – No change from First Interim to the Second Interim Report.

Fund 170 - Special Reserve Fund (Economic Uncertainties) (page 40) – No change from First Interim to the Second Interim Report. The projected fund balance of \$949,119 is designated for economic uncertainties and equates to a 3.19% reserve.

Fund 210 - Bond Building Funds (Incorporates 211, 212, and 213) (page 43) – Only a minor increase in expense (\$6,223) for employee benefits, resulting in a corresponding decrease in the fund balance.

Fund 250 - Capital Facilities Fund (Developer Fees) (page 49) – No change from First Interim to the Second Interim Report.

Fund 350 - County Schools Facility Fund (page 55) – No change from First Interim to the Second Interim Report.

Fund 400 - Special Reserve Fund (Capital Outlay) (page 61) – No change from First Interim to the Second Interim Report.

Fund 510 - Bond Interest and Redemption (Incorporates 511, 512, and 513) (page 67) – No change from First Interim to the Second Interim Report.

Fund 570 - Foundation Permanent Fund (Ruhle Memorial) (page 71) – No change from First Interim to the Second Interim Report.

SUMMARY OF CHANGES

This memo concludes with a summary of the District's financial position at Second Interim. The spreadsheets summarize the Unrestricted, Restricted and Combined 2010-11 budget, as well as two MYP spreadsheets illustrating the projected out years depending on the outcome of the proposed ballot measures. Also included are the District assumptions and School Services of California Dart Board utilized in preparing the Second Interim Report and multiyear projections.

OAK PARK UNIFIED SCHOOL DISTRICT
2010-11 Second Interim Report
Board Meeting March 15, 2011

2010-11 SECOND INTERIM - COMBINED GENERAL FUND

	<u>Unrestricted Budget 2010-11</u>	<u>Restricted Budget 2010-11</u>	<u>Combined Budget 2010-11</u>
A) REVENUES			
Revenue Limit Sources	20,376,897	125,000	20,501,897
Federal Revenues	0	2,080,583	2,080,583
Other State Revenues	2,906,503	131,420	3,037,923
Parcel Tax	0	926,097	926,097
Friends of Oak Park Schools	0	79,000	79,000
Other Local Revenues	1,008,615	2,296,939	3,305,554
Total Revenues	<u>24,292,015</u>	<u>5,639,039</u>	<u>29,931,054</u>
B) EXPENDITURES			
Certificated Salaries [a]	12,597,684	2,981,906	15,579,590
Classified Salaries [a]	2,231,347	1,619,355	3,850,702
Employee Benefits [a]	4,554,814	1,311,734	5,866,548
Books & Supplies	438,784	559,292	998,076
Services & Other Expenses	1,824,875	1,401,447	3,226,322
Capital Outlay	0	26,479	26,479
Other Outgo	0	236,000	236,000
Direct Support/Indirect Costs	0	0	0
Total Expenditures	<u>21,647,504</u>	<u>8,136,213</u>	<u>29,783,717</u>
Income vs. Expenditures	<u>2,644,511</u>	<u>(2,497,174)</u>	<u>147,337</u>
Interfund Transfers In	0	0	0
Interfund Transfers Out	0	0	0
Contributions/Restricted Programs	<u>(2,503,631)</u>	<u>2,503,631</u>	<u>0</u>
	(2,503,631)	2,503,631	0
Net Increase (Decrease) in Fund Balance	<u>140,880</u>	<u>6,457</u>	<u>147,337</u>
Estimated Beginning Bal. July 1,	170,314	185,386	355,700
Audit and/or Adj. To Beg. Bal.	0	0	0
Net Beginning Balance	<u>170,314</u>	<u>185,386</u>	<u>355,700</u>
Estimated Ending Bal. June 30.	<u>311,194</u>	<u>191,843</u>	<u>503,037</u>
Components of Ending Balance			
Revolving Cash	2,000	0	2,000
Economic Uncertainties	0	0	0
Legally Restricted Balance	0	191,843	191,843
Designated Balances	0	0	0
Unappropriated Balance	309,194		309,194

<u>FUND 170 - RESERVE FOR ECONOMIC UNCERTAINTIES FUND BALANCE PERCENTAGE</u>		
Minimum 3% Required	949,119	3.19%

OAK PARK UNIFIED SCHOOL DISTRICT
2010-11 Second Interim Report
Board Meeting March 15, 2011

2010-11 SECOND INTERIM - MULTIYEAR FINANCIAL PROJECTION (PLAN A)

(Assumes successful passage of ballot measures proposed in Governor's January Budget)

	<u>SECOND INTERIM 2010-11</u>	<u>PROJECTED BUDGET 2011-12</u>	<u>PROJECTED BUDGET 2012-13</u>
<u>A) REVENUES</u>			
1) Revenue Limit Sources	20,501,897	21,605,789	21,994,157
2) Federal Revenues	2,080,583	1,202,108	1,202,108
3) Other State Revenues	3,037,923	2,916,933	2,947,089
4) Other Local Revenues	3,305,554	3,308,504	3,311,808
a) Measure D4 Parcel Tax	926,097	926,097	926,097
b) Friends of Oak Park Schools	79,000	79,000	79,000
5) Other Financing Sources	0	0	0
6) Total Revenues	<u>29,931,054</u>	<u>30,038,431</u>	<u>30,460,259</u>
<u>B) EXPENDITURES</u>			
1) Certificated Salaries	15,579,590	15,980,843	16,113,962
2) Classified Salaries	3,850,702	3,908,462	3,967,089
3) Employee Benefits	5,866,548	5,928,284	5,956,422
4) Books & Supplies	998,076	979,875	971,966
5) Services & Other Expenses	3,226,322	3,345,777	3,419,384
6) Capital Outlay	26,479	26,479	26,479
7) Other Outgo	236,000	236,000	236,000
8) Direct Support/Indirect Cost	0	0	0
9) Other Financing Uses	0	0	0
10) Other Adjustments	0	(200,000)	(275,000)
11) Total Expenditures	<u>29,783,717</u>	<u>30,205,720</u>	<u>30,416,302</u>
<u>C) NET INCREASE/(DECREASE)</u>	<u>147,337</u>	<u>(167,289)</u>	<u>43,957</u>
<u>D) FUND BALANCE</u>			
1) Estimated Beginning Bal. July 1,	355,700	503,037	335,748
2) Estimated Ending Bal. June 30.	<u>503,037</u>	<u>335,748</u>	<u>379,705</u>
3) Components of Ending Balance			
a) Economic Uncertainties	0	0	0
b) Legally Restricted Balance	191,843	233,506	269,207
c) Designated - Site Carryover	0	0	0
d) Free Balance/(Deficit Balance)	309,194	102,242	108,678
<u>E) AVAILABLE RESERVES (UNRESTRICTED)</u>			
1) General Fund (Fund 010)			
a) Economic Uncertainties	0	0	0
b) Undesignated/Unappropriated	309,194	102,242	108,678
2) Special Reserve Fund (Fund 170)			
a) Economic Uncertainties (3%)	949,119	949,119	949,118
b) Undesignated/Unappropriated	0	0	0
3) Total Available Reserves (Amount)	1,258,313	1,051,361	1,057,796
Total Available Reserves (Percentage)	4.22%	3.48%	3.48%

OAK PARK UNIFIED SCHOOL DISTRICT
2010-11 Second Interim Report
Board Meeting March 15, 2011

2010-11 SECOND INTERIM - MULTIYEAR FINANCIAL PROJECTION (PLAN B)

(Assumes failure to pass of ballot measures proposed in Governor's January Budget)

	<u>SECOND INTERIM 2010-11</u>	<u>PROJECTED BUDGET 2011-12</u>	<u>PROJECTED BUDGET 2012-13</u>
<u>A) REVENUES</u>			
1) Revenue Limit Sources	20,501,897	20,243,219	20,631,586
2) Federal Revenues	2,080,583	1,202,108	1,202,108
3) Other State Revenues	3,037,923	2,916,933	2,947,089
4) Other Local Revenues	3,305,554	3,308,504	3,311,808
a) Measure D4 Parcel Tax	926,097	926,097	926,097
b) Friends of Oak Park Schools	79,000	79,000	79,000
5) Other Financing Sources	0	0	0
6) Total Revenues	<u>29,931,054</u>	<u>28,675,861</u>	<u>29,097,688</u>
<u>B) EXPENDITURES</u>			
1) Certificated Salaries	15,579,590	15,980,843	16,113,962
2) Classified Salaries	3,850,702	3,908,462	3,967,089
3) Employee Benefits	5,866,548	5,928,284	5,956,422
4) Books & Supplies	998,076	979,875	971,966
5) Services & Other Expenses	3,226,322	3,345,777	3,419,384
6) Capital Outlay	26,479	26,479	26,479
7) Other Outgo	236,000	236,000	236,000
8) Direct Support/Indirect Cost	0	0	0
9) Other Financing Uses	0	0	0
10) Other Adjustments	0	(1,562,570)	(1,637,571)
11) Total Expenditures	<u>29,783,717</u>	<u>28,843,150</u>	<u>29,053,731</u>
<u>C) NET INCREASE/(DECREASE)</u>	<u>147,337</u>	<u>(167,289)</u>	<u>43,957</u>
<u>D) FUND BALANCE</u>			
1) Estimated Beginning Bal. July 1,	355,700	503,037	335,748
2) Estimated Ending Bal. June 30.	<u>503,037</u>	<u>335,748</u>	<u>379,705</u>
3) Components of Ending Balance			
a) Economic Uncertainties	0	0	0
b) Legally Restricted Balance	191,843	233,506	271,027
c) Designated - Site Carryover	0	0	0
d) Free Balance/(Deficit Balance)	309,194	102,242	108,678
<u>E) AVAILABLE RESERVES (UNRESTRICTED)</u>			
1) General Fund (Fund 010)			
a) Economic Uncertainties	0	0	0
b) Undesignated/Unappropriated	309,194	102,242	108,678
2) Special Reserve Fund (Fund 170)			
a) Economic Uncertainties (3%)	949,119	949,119	949,118
b) Undesignated/Unappropriated	0	0	0
3) Total Available Reserves (Amount)	1,258,313	1,051,361	1,057,796
Total Available Reserves (Percentage)	4.22%	3.65%	3.64%

OAK PARK UNIFIED SCHOOL DISTRICT
2010-11 Second Interim Budget Revision
Board Meeting March 15, 2011

BUDGET ASSUMPTIONS

Multi-Year Budget Development, FY 2010-11 through FY 2012-2013

● **GENERAL**

- Budget prepared for all funds in accordance with guidance in the State Adopted Budget as revised in October 2010, and the Governor's January Budget Proposal 2011.
- School Services of California (SSC) Dartboard (January 2011) used to project multi-year COLA, CPI, deficit factors, etc.
- Except for changes noted in these assumptions, all items are maintained at the level of the District's 2010-11 Adopted Budget.
- State-mandated Reserve for Economic Uncertainties (3% of budgeted expenditures) is maintained in Fund 170 in the budget year and in the two subsequent fiscal years of this projection.

● **REVENUES**

- Projected enrollment increased from 4,000 at Adopted Budget to 4,002 at First and 4,038 at Second Interim Reports. Enrollment throughout the two subsequent fiscal years projected at 4,250 for both 2011-12 and 2012-13.
- Revenue Limit funding for 2010-11 through 2012-13 calculated on enrollment as indicated above, utilizing SSC Dartboard COLAs and related deficit factors.
- Assumes additional one-time federal ARRA SFSF funding in 2010-11 of \$167,607. All funding is budgeted for expenditure in 2010-11 for both restricted and unrestricted programs that impact the classroom.
- Assumes State authorized categorical flexibility in 2010-11 through 2014-15.
- Assumes 2010-11 Lottery revenue at \$112.50 per student (Unrestricted) and \$17.50 per student (Instructional Materials – Restricted); 2011-12 at \$111.00 and \$17.50; 2012-13 at \$110.00 and \$17.50 respectively.
- Assumes continuation of K-3 Class Size Reduction at four grades (Option 1) 2010-11 through 2012-13; staffing ratio increased to 25:1 (\$1067/student funding, 30% penalty).
- Grade 9 Class Size Reduction maintains Tier III flexibility through 2014-15; Grade 9 CSR continues in 2010-11 through 2012-13, for both English and Mathematics, with staffing ratio increased to 30:1.
- One-time Mandate reimbursement claims increased from \$0 budgeted at Adoption to \$148,446 at Second Interim to reflect actual receipts. Budget for 2011-12 and 2012-13 remains at \$0.
- Preschool revenues and expenditures zeroed out 2009-10 through 2011-12.
- Assumes 0% COLA for 2010-11 and 2011-12 Special Education funding, maintained at 2009-10 levels, and increased by 1.8% COLA for 2012.
- Per SSC Dartboard, categorical program revenues (Tier II and III) are at 0% COLA for 2010-11 and 2011-12, then increased by 1.8% in 2012-13.
- Federal programs projected at 2010-11 levels throughout the MYP (no COLA projected); excludes federal America Recovery and Reinvestment Act funding.
- Measure C Parcel Tax Revenues estimated at \$926,097 for 2010-11 through 2012-13 (\$197 per parcel, commencing on July 1, 2009.)
- Donation from Friends of Oak Park Schools estimated at \$79,000 for 2010-11 through 2012-13.
- First 5 Ventura County preschool grant of \$69,813 projected 2010-11 through 2012-13.
- Projection assumes 2009-10 ROP funding and staffing is maintained 2010-11 through 2012-13.

• **EXPENDITURES**

- Most expenditures remain unchanged from First Interim except as modified by the Board at its December 2010 and January 2011 meetings. Furlough days were eliminated at First Interim for certificated and administrative/confidential employees; elimination of furlough days for classified personnel was implemented in January after both OPCA and Board ratification of the current tentative agreement, and is included in the Second Interim Revision. Salary schedules are continued through fiscal years 2010-11 to 2012-13, with no increases except step and column increases. Projected multiyear budgets (2010-11 through 2012-13) assume salaries and health benefit caps remain at current levels of collective bargaining agreements with district bargaining units. The 2010-11 First Interim Report reflected staffing based on an enrollment cap of 4,000. Second Interim multiyear projections (pages 80-81) now include the increased FTE for the increased enrollment cap outlined above, and line b10 "Other Adjustments" has been increased to accommodate this inclusion.
- District historical data used to project employee fringe benefit costs.
- School site per-student allocation formula (discretionary, lottery, stipends) remains unchanged from Adopted Budget and continues through multi-year projections.
- District-level department allocations remain unchanged from Adopted Budget and continue through multi-year projections.
- The contributions to restricted programs to cover projected encroachments will be \$2,503,631 in 2010-11, increasing to \$3,598,693 in 2010-11, and \$3,686,900 in 2011-12 when the one-time Education JOBS funding is gone.
- Per the Governor's January Budget, the requirement for District contributions to the Deferred Maintenance fund will be suspended in 2010-11 through 2014-15. The customary State contributions will be classified as a Tier III categorical (available for Unrestricted purposes) throughout the multiyear projection.
- Per the Governor's January Budget the District contribution to Routine Restricted Maintenance Account contribution is reduced to 1% in 2009-10 through 2014-15 for all expenditures other than salaries and benefits of district maintenance personnel.
- Special Education expenditures based on department budget projection for 2010-11; contingency planned for key areas (non-public school services and agencies)
- Major contracts (auditor, Zangle, VCOE financial and infrastructure support, etc.) are maintained throughout budget and multi-year projection.
- Utilities projected to increase 5% per year over the three years of the multi-year projection.
- Insurance rates for Property/Liability, Workers Comp, and SUI maintained at 2010-11 levels throughout budget and multi-year projection.

STAFFING

- Except as noted above, Certificated staffing is maintained at the level of the District's 2010-11 Adopted Budget.
- Classified staffing remains at the level of the District's 2010-11 Adopted Budget, except as noted above.
- Administrative staffing remains at 2009-10 levels.

2011 SSC School District and County Office Financial Projection Dartboard

Governor's 2011-12 Budget Proposal

This version of SSC's Financial Projection Dartboard is based on the Governor's 2011-12 State Budget proposal. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Statutory COLA (applies to K-12 and COE Revenue Limits)	-0.39%	1.67%	1.80%	2.30%	2.70%	2.80%
K-12 Revenue Limit Deficit %	17.963%	19.608% ¹	19.608%	19.608%	19.608%	19.608%
COE Revenue Limit Deficits %	18.250%	19.892% ¹	19.892%	19.892%	19.892%	19.892%
Net Revenue Limit Change: K-12 COEs	5.17% 5.17%	-0.369% ¹ -0.369% ¹	1.80% 1.80%	2.30% 2.30%	2.70% 2.70%	2.80% 2.80%
SSC's Recommended Planning COLA—Governor's Budget	N/A	-0.369% ¹	1.80%	2.30%	2.70%	2.80%
SSC's Recommended Planning COLA—If Tax Extensions Fail	N/A	-\$330 per ADA ongoing ²	1.80%	2.30%	2.70%	2.80%
Special Education COLA (on state and local share only)	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
Tier II	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
Tier III	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
California CPI	1.20%	1.70%	2.20%	2.60%	2.90%	3.00%
California Lottery	Base	\$112.50	\$111.00	\$110.00	\$108.75	\$108.75
	Proposition 20	\$17.50	\$17.50	\$17.20	\$17.20	\$17.20
Interest Rate for Ten-Year Treasuries	3.20%	3.80%	4.10%	4.40%	4.50%	4.60%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386
2011-12 Inflation Increase @ 1.67% COLA	\$102	\$123	\$107
2011-12 Statewide Average (est.)	\$6,210	\$7,463	\$6,493

2011-12 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,030	\$5,106	\$5,252	\$6,097
Categorical Block Grant (est.) ³	\$410	\$410	\$410	\$410
Total	\$5,440	\$5,516	\$5,662	\$6,507

¹ The estimated deficit factor of 19.608% calculated by the Department of Finance (DOF) is somewhat higher than that calculated by SSC. We estimate the deficit factor necessary to eliminate the COLA to be about 0.3% lower. We continue to work with the DOF to reconcile the factors used in the calculation and will adjust the SSC Dartboard accordingly.

² The -\$330 per ADA recommendation is based on the Governor's estimate of the loss to Proposition 98 if the temporary taxes expire. The -\$330 would be added to the 0.369% loss for a total of about -\$350 per ADA for the average district.

³ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. For charter schools that began operation in or after 2008-09, there is an additional \$159 per ADA supplemental categorical block grant.

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: _____
District Superintendent or Designee

Date: 3-15-11

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 15, 2011

Signed: Barbara Leifman
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: Martin Klauss

Telephone: 818-735-3254

Title: Assist. Superintendent, Business Services

E-mail: mklauss@oakparkusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
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	

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2010-11 Original Budget	2010-11 Board Approved Operating Budget	2010-11 Actuals to Date	2010-11 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects		G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund		G	G	G
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections - General Fund				GS
RLI	Revenue Limit Summary	S	S		S
01CSI	Criteria and Standards Review				S

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	19,359,863.00	20,406,075.00	10,538,696.16	20,376,897.00	(29,178.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,788,937.00	2,804,934.00	1,404,359.55	2,906,503.00	101,569.00	3.6%
4) Other Local Revenue		8600-8799	907,966.00	817,282.00	580,215.44	1,008,615.00	191,333.00	23.4%
5) TOTAL, REVENUES			23,056,766.00	24,028,291.00	12,523,271.15	24,292,015.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,921,742.00	12,547,944.00	6,675,732.11	12,597,684.00	(49,740.00)	-0.4%
2) Classified Salaries		2000-2999	2,316,650.00	2,305,677.00	1,360,370.25	2,231,347.00	74,330.00	3.2%
3) Employee Benefits		3000-3999	4,630,415.00	4,214,595.00	2,945,162.22	4,554,814.00	(340,219.00)	-8.1%
4) Books and Supplies		4000-4999	369,777.00	434,754.00	175,934.16	438,784.00	(4,030.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	1,972,561.00	1,969,431.00	908,458.60	1,824,875.00	144,556.00	7.3%
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 0.00	0.00 0.00	0.00 0.00	0.0% 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			21,211,145.00	21,472,401.00	12,065,657.34	21,647,504.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,845,621.00	2,555,890.00	457,613.81	2,644,511.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,979,411.00)	(2,358,578.00)	0.00	(2,503,631.00)	(145,053.00)	6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,979,411.00)	(2,358,578.00)	0.00	(2,503,631.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,790.00)	197,312.00	457,613.81	140,880.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,142.00	170,314.00		170,314.00	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)			12,142.00	170,314.00		170,314.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,142.00	170,314.00		170,314.00		
2) Ending Balance, June 30 (E + F1e)			(121,648.00)	367,626.00		311,194.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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		
3% RESERVE HELD IN FUND 170	0000	9780				0.00		
c) Undesignated Amount		9790				309,194.00		
d) Unappropriated Amount		9790	(123,648.00)	365,626.00				

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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,922,287.00	11,432,293.00	5,509,644.00	11,528,826.00	96,533.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	85,564.00	44,775.74	85,564.00	0.00	0.0%
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	9,372,534.00	8,881,247.00	4,278,662.57	8,881,247.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	354,032.00	343,923.88	354,032.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	80,422.00	56,175.31	80,422.00	0.00	0.0%
Supplemental Taxes		8044	0.00	160,980.00	73,763.17	160,980.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(643,425.00)	201,691.85	(643,425.00)	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			19,294,821.00	20,351,113.00	10,508,636.52	20,447,648.00	96,533.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	(125,000.00)	(125,000.00)	New
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	65,042.00	54,962.00	30,059.64	54,251.00	(711.00)	-1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			19,359,863.00	20,406,075.00	10,538,696.16	20,376,897.00	(29,178.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	824,737.00	824,737.00	356,807.00	801,321.00	(23,416.00)	-2.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	143,238.00	148,446.00	148,446.00	New
Lottery - Unrestricted and Instructional Materials		8560	383,993.00	383,993.00	213,384.05	433,575.00	49,582.00	12.9%
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	1,580,207.00	1,596,204.00	690,930.50	1,523,161.00	(73,043.00)	-4.6%
TOTAL, OTHER STATE REVENUE			2,788,937.00	2,804,934.00	1,404,359.55	2,906,503.00	101,569.00	3.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,000.00	65,837.64	90,000.00	0.00	0.0%
Interest		8660	177,628.00	77,628.00	45,518.59	77,628.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	640,338.00	649,654.00	468,859.21	840,987.00	191,333.00	29.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			907,966.00	817,282.00	580,215.44	1,008,815.00	191,333.00	23.4%
TOTAL, REVENUES			23,056,766.00	24,028,291.00	12,523,271.15	24,292,015.00	263,724.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,668,020.00	10,255,525.00	5,404,831.52	10,388,973.00	(133,448.00)	-1.3%
Certificated Pupil Support Salaries		1200	859,118.00	850,616.00	432,158.37	783,826.00	66,790.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,394,604.00	1,441,803.00	838,742.22	1,424,885.00	16,918.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,921,742.00	12,547,944.00	6,675,732.11	12,597,684.00	(49,740.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	366,795.00	299,492.00	171,632.27	256,519.00	42,973.00	14.3%
Classified Support Salaries		2200	688,131.00	723,705.00	417,444.54	675,036.00	48,669.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	122,395.00	133,537.00	77,753.88	133,537.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,001,657.00	1,002,755.00	588,386.61	959,851.00	42,904.00	4.3%
Other Classified Salaries		2900	137,672.00	146,188.00	105,152.95	206,404.00	(60,216.00)	-41.2%
TOTAL, CLASSIFIED SALARIES			2,316,650.00	2,305,677.00	1,360,370.25	2,231,347.00	74,330.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	972,814.00	1,036,020.00	545,570.86	1,033,542.00	2,478.00	0.2%
PERS		3201-3202	186,336.00	198,212.00	109,989.80	177,176.00	21,036.00	10.6%
OASDI/Medicare/Alternative		3301-3302	343,867.00	372,266.00	190,793.45	331,812.00	40,654.00	10.9%
Health and Welfare Benefits		3401-3402	2,649,160.00	2,104,615.00	1,829,184.48	2,519,702.00	(415,087.00)	-19.7%
Unemployment Insurance		3501-3502	103,029.00	108,330.00	55,676.63	102,241.00	6,089.00	5.6%
Workers' Compensation		3601-3602	323,656.00	351,804.00	190,207.73	347,947.00	3,857.00	1.1%
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	51,553.00	43,348.00	23,739.27	42,594.00	754.00	1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,630,415.00	4,214,595.00	2,945,162.22	4,554,814.00	(340,219.00)	-8.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	22,411.60	23,356.00	(23,356.00)	New
Books and Other Reference Materials		4200	11,070.00	12,162.00	1,221.04	12,162.00	0.00	0.0%
Materials and Supplies		4300	339,763.00	404,250.00	144,288.44	367,412.00	36,838.00	9.1%
Noncapitalized Equipment		4400	18,944.00	18,342.00	8,013.08	35,854.00	(17,512.00)	-95.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			369,777.00	434,754.00	175,934.16	438,784.00	(4,030.00)	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,411.00	38,411.00	11,723.67	33,426.00	4,985.00	13.0%
Dues and Memberships		5300	27,339.00	27,339.00	26,121.16	29,513.00	(2,174.00)	-8.0%
Insurance		5400-5450	161,198.00	161,198.00	103,146.55	103,147.00	58,051.00	36.0%
Operations and Housekeeping Services		5500	864,600.00	864,600.00	431,584.84	800,600.00	64,000.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,390.00	187,790.00	72,434.61	228,771.00	(40,981.00)	-21.8%
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	627,894.00	625,364.00	240,545.78	567,331.00	58,033.00	9.3%
Communications		5900	64,729.00	64,729.00	22,901.99	62,087.00	2,642.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,972,561.00	1,969,431.00	908,458.60	1,824,875.00	144,556.00	7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,211,145.00	21,472,401.00	12,065,657.34	21,647,504.00	(175,103.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,979,411.00)	(2,358,578.00)	0.00	(2,503,631.00)	(145,053.00)	6.2%
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			(1,979,411.00)	(2,358,578.00)	0.00	(2,503,631.00)	(145,053.00)	6.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,979,411.00)	(2,358,578.00)	0.00	(2,503,631.00)	(145,053.00)	6.2%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	125,000.00	125,000.00	New
2) Federal Revenue		8100-8299	870,614.00	1,789,856.00	763,486.75	2,080,583.00	290,727.00	16.2%
3) Other State Revenue		8300-8599	105,057.00	104,303.00	92,159.18	131,420.00	27,117.00	26.0%
4) Other Local Revenue		8600-8799	3,061,857.00	3,168,357.00	1,712,313.77	3,302,036.00	133,679.00	4.2%
5) TOTAL, REVENUES			4,037,528.00	5,062,516.00	2,567,959.70	5,639,039.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,516,726.00	2,982,334.00	1,262,559.52	2,981,906.00	428.00	0.0%
2) Classified Salaries		2000-2999	1,369,897.00	1,378,381.00	708,185.93	1,619,355.00	(240,974.00)	-17.5%
3) Employee Benefits		3000-3999	607,441.00	1,216,428.00	602,465.84	1,311,734.00	(95,306.00)	-7.8%
4) Books and Supplies		4000-4999	322,431.00	344,677.00	233,991.92	559,292.00	(214,615.00)	-62.3%
5) Services and Other Operating Expenditures		5000-5999	1,090,282.00	1,182,307.00	526,099.48	1,401,447.00	(219,140.00)	-18.5%
6) Capital Outlay		6000-6999	0.00	0.00	25,480.62	26,479.00	(26,479.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	238,000.00	238,000.00	27,737.24	236,000.00	2,000.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,144,777.00	7,342,127.00	3,386,520.55	8,136,213.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,107,249.00)	(2,279,611.00)	(818,560.85)	(2,497,174.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,979,411.00	2,358,578.00	0.00	2,503,631.00	145,053.00	6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,979,411.00	2,358,578.00	0.00	2,503,631.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,838.00)	78,967.00	(818,560.85)	6,457.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	149,871.00	185,386.00		185,386.00	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)			149,871.00	185,386.00		185,386.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,871.00	185,386.00		185,386.00		
2) Ending Balance, June 30 (E + F1e)			22,033.00	264,353.00		191,843.00		
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	22,033.00	264,353.00		191,843.00		
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				0.00		
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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
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		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	125,000.00	125,000.00	New
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	125,000.00	125,000.00	New
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	587,305.00	626,399.00	0.00	663,084.00	36,685.00	5.9%
Special Education Discretionary Grants		8182	44,371.00	44,371.00	45,554.29	32,876.00	(11,495.00)	-25.9%
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	152,123.00	865,813.00	717,932.46	1,050,082.00	184,269.00	21.3%
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	86,815.00	253,273.00	0.00	334,541.00	81,268.00	32.1%
TOTAL, FEDERAL REVENUE			870,614.00	1,789,856.00	763,486.75	2,080,583.00	290,727.00	16.2%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	62,138.00	63,477.00	26,038.00	63,477.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	40,328.00	40,328.00	66,121.18	67,445.00	27,117.00	67.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,591.00	498.00	0.00	498.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,057.00	104,303.00	92,159.18	131,420.00	(27,117.00)	26.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	926,097.00	926,097.00	505,194.32	926,097.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	545,700.00	718,714.00	333,430.45	775,274.00	56,560.00	7.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,590,060.00	1,523,546.00	873,689.00	1,600,665.00	77,119.00	5.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,061,857.00	3,168,357.00	1,712,313.77	3,302,036.00	133,679.00	4.2%
TOTAL, REVENUES			4,037,528.00	5,062,516.00	2,567,959.70	5,639,039.00	576,523.00	11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,387,149.00	2,849,043.00	1,167,102.64	2,728,077.00	120,966.00	4.2%
Certificated Pupil Support Salaries		1200	38,194.00	37,778.00	42,097.00	162,355.00	(124,577.00)	-329.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,039.00	4,039.00	0.00	0.00	4,039.00	100.0%
Other Certificated Salaries		1900	87,344.00	91,474.00	53,359.88	91,474.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,516,726.00	2,982,334.00	1,262,559.52	2,981,906.00	428.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,029,381.00	999,185.00	506,262.43	1,096,791.00	(97,606.00)	-9.8%
Classified Support Salaries		2200	109,384.00	134,054.00	65,831.98	182,776.00	(48,722.00)	-36.3%
Classified Supervisors' and Administrators' Salaries		2300	162,982.00	164,890.00	95,920.75	164,890.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	95,441.00	(95,441.00)	New
Other Classified Salaries		2900	68,150.00	80,252.00	40,170.77	79,457.00	795.00	1.0%
TOTAL, CLASSIFIED SALARIES			1,369,897.00	1,378,381.00	708,185.93	1,619,355.00	(240,974.00)	-17.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	200,878.00	235,195.00	97,585.39	234,666.00	529.00	0.2%
PERS		3201-3202	112,095.00	110,542.00	53,895.11	123,474.00	(12,932.00)	-11.7%
OASDI/Medicare/Alternative		3301-3302	144,529.00	160,703.00	71,717.46	167,040.00	(6,337.00)	-3.9%
Health and Welfare Benefits		3401-3402	22,579.00	567,126.00	314,536.73	637,755.00	(70,629.00)	-12.5%
Unemployment Insurance		3501-3502	28,116.00	31,522.00	13,492.79	31,911.00	(389.00)	-1.2%
Workers' Compensation		3601-3602	88,201.00	101,759.00	46,016.79	107,354.00	(5,595.00)	-5.5%
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	11,043.00	9,581.00	5,221.57	9,534.00	47.00	0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			607,441.00	1,216,428.00	602,465.84	1,311,734.00	(95,306.00)	-7.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	105,128.00	105,128.00	74,068.44	155,129.00	(50,001.00)	-47.6%
Books and Other Reference Materials		4200	30,000.00	30,298.00	10,764.27	30,298.00	0.00	0.0%
Materials and Supplies		4300	181,853.00	202,908.00	110,459.42	225,020.00	(22,112.00)	-10.9%
Noncapitalized Equipment		4400	5,450.00	6,343.00	38,699.79	148,845.00	(142,502.00)	-2246.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			322,431.00	344,677.00	233,991.92	559,292.00	(214,615.00)	-62.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	68,615.00	68,615.00	39,238.56	74,123.00	(5,508.00)	-8.0%
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	62,893.00	138,451.00	103,925.19	129,901.00	8,550.00	6.2%
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	958,774.00	975,241.00	382,935.73	1,197,423.00	(222,182.00)	-22.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,090,282.00	1,182,307.00	526,099.48	1,401,447.00	(219,140.00)	-18.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	25,480.62	26,479.00	(26,479.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	25,480.62	26,479.00	(26,479.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	175,000.00	175,000.00	27,737.24	173,000.00	2,000.00	1.1%
Payments to County Offices		7142	63,000.00	63,000.00	0.00	63,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			238,000.00	238,000.00	27,737.24	236,000.00	2,000.00	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,144,777.00	7,342,127.00	3,386,520.55	8,136,213.00	(794,086.00)	-10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,979,411.00	2,358,578.00	0.00	2,503,631.00	145,053.00	6.2%
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			1,979,411.00	2,358,578.00	0.00	2,503,631.00	145,053.00	6.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,979,411.00	2,358,578.00	0.00	2,503,631.00	(145,053.00)	6.2%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	19,359,863.00	20,406,075.00	10,538,696.16	20,501,897.00	95,822.00	0.5%
2) Federal Revenue		8100-8299	870,614.00	1,789,856.00	763,486.75	2,080,583.00	290,727.00	16.2%
3) Other State Revenue		8300-8599	2,893,994.00	2,909,237.00	1,496,518.73	3,037,923.00	128,686.00	4.4%
4) Other Local Revenue		8600-8799	3,969,823.00	3,985,639.00	2,292,529.21	4,310,651.00	325,012.00	8.2%
5) TOTAL, REVENUES			27,094,294.00	29,090,807.00	15,091,230.85	29,931,054.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,438,468.00	15,530,278.00	7,938,291.63	15,579,590.00	(49,312.00)	-0.3%
2) Classified Salaries		2000-2999	3,686,547.00	3,684,058.00	2,068,556.18	3,850,702.00	(166,644.00)	-4.5%
3) Employee Benefits		3000-3999	5,237,856.00	5,431,023.00	3,547,828.06	5,866,548.00	(435,525.00)	-8.0%
4) Books and Supplies		4000-4999	692,208.00	779,431.00	409,926.08	998,076.00	(218,645.00)	-28.1%
5) Services and Other Operating Expenditures		5000-5999	3,062,843.00	3,151,738.00	1,434,558.08	3,226,322.00	(74,584.00)	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	25,480.62	26,479.00	(26,479.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	238,000.00	238,000.00	27,737.24	236,000.00	2,000.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,355,922.00	28,814,528.00	15,452,177.89	29,783,717.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(261,628.00)	276,279.00	(360,947.04)	147,337.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(261,628.00)	276,279.00	(360,947.04)	147,337.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	162,013.00	355,700.00		355,700.00	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)			162,013.00	355,700.00		355,700.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,013.00	355,700.00		355,700.00		
2) Ending Balance, June 30 (E + F1e)			(99,615.00)	631,979.00		503,037.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	22,033.00	264,353.00		191,843.00		
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		
3% RESERVE HELD IN FUND 170	0000	9780				0.00		
c) Undesignated Amount		9790				309,194.00		
d) Unappropriated Amount		9790	(123,648.00)	365,626.00				

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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,922,287.00	11,432,293.00	5,509,644.00	11,528,826.00	96,533.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	85,564.00	44,775.74	85,564.00	0.00	0.0%
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	9,372,534.00	8,881,247.00	4,278,662.57	8,881,247.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	354,032.00	343,923.88	354,032.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	80,422.00	56,175.31	80,422.00	0.00	0.0%
Supplemental Taxes		8044	0.00	160,980.00	73,763.17	160,980.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(643,425.00)	201,691.85	(643,425.00)	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			19,294,821.00	20,351,113.00	10,508,636.52	20,447,646.00	96,533.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	(125,000.00)	(125,000.00)	New
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	125,000.00	125,000.00	New
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	65,042.00	54,962.00	30,059.64	54,251.00	(711.00)	-1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			19,359,863.00	20,406,075.00	10,538,696.16	20,501,897.00	95,822.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	587,305.00	626,399.00	0.00	663,084.00	36,685.00	5.9%
Special Education Discretionary Grants		8182	44,371.00	44,371.00	45,554.29	32,876.00	(11,495.00)	-25.9%
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%

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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	152,123.00	865,813.00	717,932.46	1,050,082.00	184,269.00	21.3%
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	86,815.00	253,273.00	0.00	334,541.00	81,268.00	32.1%
TOTAL, FEDERAL REVENUE			870,614.00	1,789,856.00	763,486.75	2,080,583.00	290,727.00	16.2%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	62,138.00	63,477.00	26,038.00	63,477.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	824,737.00	824,737.00	356,807.00	801,321.00	(23,416.00)	-2.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	143,238.00	148,446.00	148,446.00	New
Lottery - Unrestricted and Instructional Materials		8560	424,321.00	424,321.00	279,505.23	501,020.00	76,699.00	18.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,582,798.00	1,596,702.00	690,930.50	1,523,659.00	(73,043.00)	-4.6%
TOTAL, OTHER STATE REVENUE			2,893,994.00	2,909,237.00	1,496,518.73	3,037,923.00	128,686.00	4.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	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	926,097.00	926,097.00	505,194.32	926,097.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/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	90,000.00	90,000.00	65,837.64	90,000.00	0.00	0.0%
Interest		8660	177,628.00	77,628.00	45,518.59	77,628.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,186,038.00	1,368,368.00	802,289.66	1,616,261.00	247,893.00	18.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,590,060.00	1,523,546.00	873,689.00	1,600,665.00	77,119.00	5.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,969,823.00	3,985,639.00	2,292,529.21	4,310,651.00	325,012.00	8.2%
TOTAL, REVENUES			27,094,294.00	29,090,807.00	15,091,230.85	29,931,054.00	840,247.00	2.9%

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

56 73874 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,055,169.00	13,104,568.00	6,571,934.16	13,117,050.00	(12,482.00)	-0.1%
Certificated Pupil Support Salaries		1200	897,312.00	888,394.00	474,255.37	946,181.00	(57,787.00)	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,398,643.00	1,445,842.00	838,742.22	1,424,885.00	20,957.00	1.4%
Other Certificated Salaries		1900	87,344.00	91,474.00	53,359.88	91,474.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,438,468.00	15,530,278.00	7,938,291.63	15,579,590.00	(49,312.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,396,176.00	1,298,677.00	677,894.70	1,353,310.00	(54,633.00)	-4.2%
Classified Support Salaries		2200	797,515.00	857,759.00	483,276.52	857,812.00	(53.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	285,377.00	298,427.00	173,674.63	298,427.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,001,657.00	1,002,755.00	588,386.61	1,055,292.00	(52,537.00)	-5.2%
Other Classified Salaries		2900	205,822.00	226,440.00	145,323.72	285,861.00	(59,421.00)	-26.2%
TOTAL, CLASSIFIED SALARIES			3,686,547.00	3,684,058.00	2,068,556.18	3,850,702.00	(166,644.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,173,692.00	1,271,215.00	643,156.25	1,268,208.00	3,007.00	0.2%
PERS		3201-3202	298,431.00	308,754.00	163,884.91	300,650.00	8,104.00	2.6%
OASDI/Medicare/Alternative		3301-3302	488,396.00	532,969.00	262,510.91	498,652.00	34,317.00	6.4%
Health and Welfare Benefits		3401-3402	2,671,739.00	2,671,741.00	2,143,721.21	3,157,457.00	(485,716.00)	-18.2%
Unemployment Insurance		3501-3502	131,145.00	139,852.00	69,169.42	134,152.00	5,700.00	4.1%
Workers' Compensation		3601-3602	411,857.00	453,563.00	236,224.52	455,301.00	(1,738.00)	-0.4%
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	62,596.00	52,929.00	28,960.84	52,128.00	801.00	1.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,237,856.00	5,431,023.00	3,547,628.06	5,866,548.00	(435,525.00)	-8.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	105,128.00	105,128.00	96,480.04	178,485.00	(73,357.00)	-69.8%
Books and Other Reference Materials		4200	41,070.00	42,460.00	11,985.31	42,460.00	0.00	0.0%
Materials and Supplies		4300	521,616.00	607,158.00	254,747.86	592,432.00	14,726.00	2.4%
Noncapitalized Equipment		4400	24,394.00	24,685.00	46,712.87	184,699.00	(160,014.00)	-648.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			692,208.00	779,431.00	409,926.08	998,076.00	(218,645.00)	-28.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	107,026.00	107,026.00	50,962.23	107,549.00	(523.00)	-0.5%
Dues and Memberships		5300	27,339.00	27,339.00	26,121.16	29,513.00	(2,174.00)	-8.0%
Insurance		5400-5450	161,198.00	161,198.00	103,146.55	103,147.00	58,051.00	36.0%
Operations and Housekeeping Services		5500	864,600.00	864,600.00	431,584.84	800,600.00	64,000.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,283.00	326,241.00	176,359.80	358,872.00	(32,431.00)	-9.9%
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	1,586,668.00	1,600,605.00	623,481.51	1,764,754.00	(164,149.00)	-10.3%
Communications		5900	64,729.00	64,729.00	22,901.99	62,087.00	2,642.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,082,843.00	3,151,738.00	1,434,558.08	3,226,322.00	(74,584.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	25,480.62	26,479.00	(26,479.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	25,480.62	26,479.00	(26,479.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	175,000.00	175,000.00	27,737.24	173,000.00	2,000.00	1.1%
Payments to County Offices		7142	63,000.00	63,000.00	0.00	63,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			238,000.00	238,000.00	27,737.24	236,000.00	2,000.00	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,355,922.00	28,814,528.00	15,452,177.89	29,783,717.00	(969,189.00)	-3.4%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,000.00	65,000.00	33,354.60	85,800.00	20,800.00	32.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	6,896.34	10,750.00	5,750.00	115.0%
4) Other Local Revenue		8600-8799	780,000.00	780,000.00	359,396.42	677,450.00	(102,550.00)	-13.1%
5) TOTAL, REVENUES			850,000.00	850,000.00	399,647.36	774,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	280,088.00	285,371.00	149,652.46	292,384.00	(7,013.00)	-2.5%
3) Employee Benefits		3000-3999	41,176.00	63,617.00	32,449.93	64,098.00	(481.00)	-0.8%
4) Books and Supplies		4000-4999	423,000.00	423,000.00	194,472.03	412,000.00	11,000.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	14,000.00	14,000.00	1,976.39	4,000.00	10,000.00	71.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			758,264.00	785,988.00	378,550.81	772,482.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,736.00	64,012.00	21,096.55	1,518.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			91,736.00	84,012.00	21,096.55	1,518.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,510.00		4,510.00	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	4,510.00		4,510.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,510.00		4,510.00		
2) Ending Balance, June 30 (E + F1e)			91,736.00	88,522.00		6,028.00		
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		9790				6,028.00		
d) Unappropriated Amount		9790	91,736.00	88,522.00				

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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	65,000.00	65,000.00	33,354.60	85,800.00	20,800.00	32.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			65,000.00	65,000.00	33,354.60	85,800.00	20,800.00	32.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,000.00	5,000.00	6,896.34	10,750.00	5,750.00	115.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,000.00	5,000.00	6,896.34	10,750.00	5,750.00	115.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	780,000.00	780,000.00	357,504.81	677,450.00	(102,550.00)	-13.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	181.70	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,709.91	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			780,000.00	780,000.00	359,396.42	677,450.00	(102,550.00)	-13.1%
TOTAL, REVENUES			850,000.00	850,000.00	399,647.36	774,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	237,174.00	239,457.00	122,969.27	246,470.00	(7,013.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	8,683.00	8,683.00	5,064.99	8,683.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,231.00	37,231.00	21,618.20	37,231.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			280,088.00	285,371.00	149,652.46	292,384.00	(7,013.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,879.00	9,379.00	5,086.32	9,829.00	(450.00)	-4.8%
OASDI/Medicare/Alternative		3301-3302	21,454.00	21,915.00	10,969.52	21,776.00	139.00	0.6%
Health and Welfare Benefits		3401-3402	0.00	21,493.00	10,746.60	21,493.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,030.00	2,091.00	1,034.30	2,050.00	41.00	2.0%
Workers' Compensation		3601-3602	6,357.00	6,706.00	3,494.39	6,827.00	(121.00)	-1.8%
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	2,456.00	2,033.00	1,098.80	2,123.00	(90.00)	-4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,176.00	63,617.00	32,449.93	64,098.00	(481.00)	-0.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,500.00	50,500.00	25,254.52	50,500.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	7,657.88	6,000.00	0.00	0.0%
Food		4700	366,500.00	366,500.00	161,559.63	355,500.00	11,000.00	3.0%
TOTAL, BOOKS AND SUPPLIES			423,000.00	423,000.00	194,472.03	412,000.00	11,000.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	616.18	1,000.00	1,500.00	60.0%
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	10,000.00	10,000.00	1,298.80	2,500.00	7,500.00	75.0%
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	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Communications		5900	500.00	500.00	61.81	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,000.00	14,000.00	1,976.39	4,000.00	10,000.00	71.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			758,264.00	785,988.00	378,550.81	772,482.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,120.00	713.00	766.51	713.00	0.00	0.0%
5) TOTAL, REVENUES			9,120.00	713.00	766.51	713.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	23,713.00	37,728.86	23,713.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	10,200.00	10,200.00	10,200.00	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			75,000.00	33,913.00	47,928.86	33,913.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,880.00)	(33,200.00)	(47,162.35)	(33,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	44,839.00	44,839.00	44,839.00	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	(44,839.00)	(44,839.00)	(44,839.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,880.00)	(78,039.00)	(92,001.35)	(78,039.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,140.00	79,465.00		79,465.00	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)			105,140.00	79,465.00		79,465.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,140.00	79,465.00		79,465.00		
2) Ending Balance, June 30 (E + F1e)			39,260.00	1,426.00		1,426.00		
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		9780				1,426.00		
d) Unappropriated Amount		9790	39,260.00	1,426.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,120.00	713.00	766.51	713.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,120.00	713.00	766.51	713.00	0.00	0.0%
TOTAL, REVENUES			9,120.00	713.00	766.51	713.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,000.00	23,713.00	34,711.83	23,713.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,017.03	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,000.00	23,713.00	37,728.86	23,713.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,200.00	10,200.00	10,200.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,200.00	10,200.00	10,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,000.00	33,913.00	47,928.86	33,913.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	44,839.00	44,839.00	44,839.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	44,839.00	44,839.00	44,839.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(44,839.00)	(44,839.00)	(44,839.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,108.00	5,312.82	12,108.00	0.00	0.0%
5) TOTAL REVENUES			0.00	12,108.00	5,312.82	12,108.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	12,108.00	5,312.82	12,108.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	12,108.00	5,312.82	12,108.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	937,011.00		937,011.00	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	937,011.00		937,011.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	937,011.00		937,011.00		
2) Ending Balance, June 30 (E + F1e)			0.00	949,119.00		949,119.00		
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		
3% Required Reserve Held in Fund 170	0000	9780						
c) Undesignated Amount		9790				949,119.00		
d) Unappropriated Amount		9790	0.00	949,119.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	12,108.00	5,312.82	12,108.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	12,108.00	5,312.82	12,108.00	0.00	0.0%
TOTAL, REVENUES			0.00	12,108.00	5,312.82	12,108.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,797.00	41,866.86	12,797.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	12,797.00	41,866.86	12,797.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,290.00	49,290.00	28,752.29	49,290.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,045.00	12,416.00	6,825.89	18,649.00	(6,233.00)	-50.2%
4) Books and Supplies		4000-4999	959,500.00	1,043,081.00	190,826.28	1,043,081.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	766,050.00	483,665.34	766,050.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,525,000.00	2,131,886.00	1,780,801.24	2,131,886.00	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			5,539,835.00	4,002,723.00	2,490,471.02	4,008,956.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,539,835.00)	(3,989,928.00)	(2,448,604.16)	(3,996,159.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	164,839.00	164,839.00	164,839.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	120,000.00	120,000.00	120,000.00	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	44,839.00	44,839.00	44,839.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,539,835.00)	(3,945,087.00)	(2,403,765.16)	(3,951,320.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	9,521,834.00		9,521,834.00	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	9,521,834.00		9,521,834.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9,521,834.00		9,521,834.00		
2) Ending Balance, June 30 (E + F1e)			(5,539,835.00)	5,576,747.00		5,570,514.00		
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		9790				5,570,514.00		
d) Unappropriated Amount		9790	(5,539,835.00)	5,576,747.00				

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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	12,797.00	41,866.86	12,797.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	12,797.00	41,866.86	12,797.00	0.00	0.0%
TOTAL, REVENUES			0.00	12,797.00	41,866.86	12,797.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	49,290.00	49,290.00	28,752.29	49,290.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,290.00	49,290.00	28,752.29	49,290.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,068.00	4,067.00	2,372.09	8,132.00	(4,065.00)	-100.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	715.00	718.00	401.82	1,400.00	(682.00)	-95.0%
Health and Welfare Benefits		3401-3402	0.00	6,362.00	3,181.05	6,362.00	0.00	0.0%
Unemployment Insurance		3501-3502	148.00	151.00	199.56	488.00	(337.00)	-223.2%
Workers' Compensation		3601-3602	1,118.00	1,118.00	671.37	2,287.00	(1,149.00)	-102.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,045.00	12,416.00	6,825.89	18,649.00	(6,233.00)	-50.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	149,500.00	190,697.00	88,901.33	190,697.00	0.00	0.0%
Noncapitalized Equipment		4400	810,000.00	852,384.00	101,724.93	852,384.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			959,500.00	1,043,081.00	190,626.26	1,043,081.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	330,000.00	301,930.34	330,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	436,050.00	181,735.00	436,050.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	766,050.00	483,665.34	766,050.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	800,000.00	0.00	630,548.88	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	3,700,000.00	2,025,000.00	1,070,191.44	2,025,000.00	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	25,000.00	106,886.00	79,860.92	106,886.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,525,000.00	2,131,886.00	1,780,601.24	2,131,886.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,539,835.00	4,002,723.00	2,490,471.02	4,008,956.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	164,839.00	164,839.00	164,839.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	164,839.00	164,839.00	164,839.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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	120,000.00	120,000.00	120,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	120,000.00	120,000.00	120,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	44,839.00	44,839.00	44,839.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120.00	1,801.00	1,693.30	1,801.00	0.00	0.0%
5) TOTAL, REVENUES			120.00	1,801.00	1,693.30	1,801.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.00	2,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000.00	2,000.00	0.00	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(1,880.00)	(199.00)	1,693.30	(199.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,880.00)	(199.00)	1,693.30	(199.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,003.00	588.00		588.00	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)			6,003.00	588.00		588.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,003.00	588.00		588.00		
2) Ending Balance, June 30 (E + F1e)			4,123.00	389.00		389.00		
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		9790				389.00		
d) Unappropriated Amount		9780	4,123.00	389.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120.00	120.00	12.30	120.00	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								
Mitigation/Developer Fees		8681	0.00	1,681.00	1,681.00	1,681.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120.00	1,801.00	1,693.30	1,801.00	0.00	0.0%
TOTAL REVENUES			120.00	1,801.00	1,693.30	1,801.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000.00	2,000.00	0.00	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25.00	25.00	7.20	25.00	0.00	0.0%
5) TOTAL, REVENUES			25.00	25.00	7.20	25.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25.00	25.00	7.20	25.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25.00	25.00	7.20	25.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	636.00	1,440.00		1,440.00	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)			636.00	1,440.00		1,440.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636.00	1,440.00		1,440.00		
2) Ending Balance, June 30 (E + F1e)			661.00	1,465.00		1,465.00		
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		9790				1,465.00		
d) Unappropriated Amount		9790	661.00	1,465.00				

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)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25.00	25.00	7.20	25.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25.00	25.00	7.20	25.00	0.00	0.0%
TOTAL, REVENUES			25.00	25.00	7.20	25.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72.00	72.00	14.40	72.00	0.00	0.0%
5) TOTAL, REVENUES			72.00	72.00	14.40	72.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	1,500.00	0.00	1,500.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,500.00	1,500.00	0.00	1,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,428.00)	(1,428.00)	14.40	(1,428.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,428.00)	(1,428.00)	14.40	(1,428.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,860.00	2,410.00		2,410.00	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)			3,860.00	2,410.00		2,410.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,860.00	2,410.00		2,410.00		
2) Ending Balance, June 30 (E + F1e)			2,232.00	982.00		982.00		
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		9790				982.00		
d) Unappropriated Amount		9790	2,232.00	982.00				

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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	- 0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	72.00	72.00	14.40	72.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72.00	72.00	14.40	72.00	0.00	0.0%
TOTAL, REVENUES			72.00	72.00	14.40	72.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,500.00	1,500.00	0.00	1,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,463.00	44,386.00	22,204.18	44,386.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,797,164.00	4,094,752.00	2,291,627.68	4,094,752.00	0.00	0.0%
5) TOTAL, REVENUES			2,827,627.00	4,139,138.00	2,313,831.84	4,139,138.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,578,570.00	3,553,710.00	1,183,505.01	3,553,710.00	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			2,578,570.00	3,553,710.00	1,183,505.01	3,553,710.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			249,057.00	585,428.00	1,130,326.83	585,428.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			249,057.00	585,428.00	1,130,326.83	585,428.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	615,237.00	1,162,136.00		1,162,136.00	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)			615,237.00	1,162,136.00		1,162,136.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,237.00	1,162,136.00		1,162,136.00		
2) Ending Balance, June 30 (E + F1e)			864,294.00	1,747,564.00		1,747,564.00		
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		9790				1,747,564.00		
d) Unappropriated Amount		9790	864,294.00	1,747,564.00				

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)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	30,463.00	44,386.00	22,204.18	44,386.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,463.00	44,386.00	22,204.18	44,386.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,766,331.00	4,053,984.00	2,251,733.59	4,053,984.00	0.00	0.0%
Unsecured Roll		8612	15,833.00	13,768.00	14,587.44	13,768.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	4,815.65	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	12,435.65	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%
Interest		8660	15,000.00	27,000.00	8,055.33	27,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,797,164.00	4,094,752.00	2,291,827.66	4,094,752.00	0.00	0.0%
TOTAL, REVENUES			2,827,627.00	4,139,138.00	2,313,831.84	4,139,138.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,480,889.00	2,020,889.00	800,000.00	2,020,889.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,097,881.00	1,532,821.00	363,505.01	1,532,821.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,578,570.00	3,553,710.00	1,163,505.01	3,553,710.00	0.00	0.0%
TOTAL, EXPENDITURES			2,578,570.00	3,553,710.00	1,163,505.01	3,553,710.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	212.00	91.50	212.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	212.00	91.50	212.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	11,958.83	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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	11,958.83	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	212.00	(11,867.33)	212.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	212.00	(11,887.33)	212.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	16,131.00		16,131.00	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	16,131.00		16,131.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	16,131.00		16,131.00		
2) Ending Balance, June 30 (E + F1e)			0.00	16,343.00		16,343.00		
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		9790				16,343.00		
d) Unappropriated Amount		9790	0.00	16,343.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	212.00	91.50	212.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	212.00	91.50	212.00	0.00	0.0%
TOTAL, REVENUES			0.00	212.00	91.50	212.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	11,958.83	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	11,958.83	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	11,958.83	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	2,410.00	2,410.00	2,419.00	2,419.00	9.00	0%
2. Special Education	2.00	2.00	3.00	3.00	1.00	50%
HIGH SCHOOL						
3. General Education	1,465.00	1,465.00	1,473.00	1,473.00	8.00	1%
4. Special Education	3.00	3.00	5.00	5.00	2.00	67%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	5.00	5.00	5.00	5.00	0.00	0%
7. TOTAL, K-12 ADA	3,885.00	3,885.00	3,905.00	3,905.00	20.00	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)*						
CLASSES FOR ADULTS						
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)	3,885.00	3,885.00	3,905.00	3,905.00	20.00	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Second Interim
2010-11 INTERIM REPORT
Cashflow Worksheet

56 73874 000000
Form CASH

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF							
(Enter Month Name)							
A. BEGINNING CASH	FEBRUARY						
	9110	205,929.72	3,035,969.63	2,768,820.93	2,357,702.65	986,215.79	214,216.57
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	78,915.51				432,107.76	4,375,032.17
Principal Apportionment	8010-8019		668,013.00	706,112.00	529,207.00	901,578.00	1,803,156.00
Miscellaneous Funds	8080-8099	3,062.71	3,811.15	4,521.07	4,757.50	4,594.60	4,674.50
Federal Revenue	8100-8299	31,609.00	279,777.00	28,189.00		401,173.05	77,395.77
Other State Revenue	8300-8599	155,727.00			142,207.62	308,071.50	359,109.00
Other Local Revenue	8600-8799	60,051.00	5,275.84	172,461.64	453,551.93	555,284.14	842,603.31
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue		27,510.00	981.02	635,693.00		(684,184.02)	
TOTAL RECEIPTS		356,875.22	957,858.01	1,546,976.71	1,129,724.05	1,938,625.03	7,461,970.75
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	216,321.87	190,154.31	1,521,952.92	1,482,886.58	1,504,057.14	1,526,406.41
Classified Salaries	2000-2999	147,011.07	193,344.52	301,567.77	347,495.17	377,818.33	369,877.60
Employee Benefits	3000-3999	59,745.19	687,055.96	553,695.38	647,592.72	463,380.07	570,225.83
Books, Supplies and Services	4000-5999	89,633.44	154,269.03	365,698.55	376,467.37	210,142.34	361,714.16
Capital Outlay	6000-6599			19,283.31		6,197.31	
Other Outgo	7000-7499						29,750.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		512,711.57	1,224,823.82	2,762,197.93	2,854,441.84	2,561,595.19	2,857,974.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,390,188.96	876,495.23	602,928.92	222,450.49	598,073.56	32,839.56
Accounts Payable	9500	(1,595,687.30)	876,678.12	(201,174.02)	(130,780.44)	747,102.62	159,484.67
TOTAL PRIOR YEAR							
TRANSACTIONS							
E. NET INCREASE/DECREASE							
(B - C + D)		2,985,876.26	(182.89)	804,102.94	353,230.93	(149,029.06)	(126,645.11)
F. ENDING CASH (A + E)		2,830,039.91	(267,148.70)	(411,118.28)	(1,371,486.86)	(771,999.22)	4,477,351.64
		3,035,969.63	2,768,820.93	2,357,702.65	986,215.79	214,216.57	4,691,568.21
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	FEBRUARY 9110	4,691,568.21	757,788.04	2,716,203.27	4,876,205.74	6,374,472.82	4,144,311.71		
B. RECEIPTS									
Revenue Limit Sources	8020-8079	112,937.08	42.98		3,739,993.00		179,791.50	4,307,035.00	8,918,820.00
Property Taxes	8010-8019	901,578.00	119,355.00		1,402,450.00	190,332.00		7,048.58	11,528,826.00
Principal Apportionment	8080-8099	4,638.11	4,734.78	3,102.00	3,102.00	3,102.00	3,102.00		54,251.00
Miscellaneous Funds	8100-8299	(54,657.07)	12,000.00	43,923.00	334,164.00	40,000.00	12,000.00	263,316.25	1,468,890.00
Federal Revenue	8300-8599	531,403.61	135,958.50	191,792.50	180,163.50	76,362.50	451,023.50	506,103.77	3,037,923.00
Other State Revenue	8600-8799	203,301.35	199,249.75	67,845.00	777,636.00	110,704.04	112,845.00	749,842.00	4,310,651.00
Other Local Revenue	8910-8929								0.00
Interfund Transfers In	8930-8979								0.00
All Other Financing Sources			3,750,000.00	3,605,000.00				(3,605,000.00)	3,750,000.00
Other Receipts/Non-Revenue				900,000.00	(900,000.00)		900,000.00	(900,000.00)	0.00
TOTAL RECEIPTS		1,699,201.08	4,221,351.01	4,811,662.50	5,537,508.50	420,500.54	1,658,762.00	1,328,345.60	33,069,361.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,496,512.40	1,547,580.53	1,513,233.00	1,513,233.00	1,513,233.00	1,513,233.00	40,785.84	15,579,590.00
Classified Salaries	2000-2999	331,441.72	383,745.36	351,991.00	351,991.00	351,991.00	263,993.00	78,434.46	3,850,702.00
Employee Benefits	3000-3999	565,932.91	572,596.54	436,581.00	436,581.00	436,581.00	427,169.00	9,411.40	5,866,548.00
Books, Supplies and Services	4000-5999	286,559.27	375,554.82	329,356.00	329,356.00	329,356.00	329,356.00	686,935.02	4,224,398.00
Capital Outlay	6000-6599			998.38					26,479.00
Other Outgo	7000-7499	27,737.24	29,750.00	13,500.00	13,500.00	13,500.00	13,500.00	154,262.76	295,500.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		2,708,183.54	2,909,227.25	2,645,659.38	2,644,661.00	2,644,661.00	2,547,251.00	969,829.48	29,843,217.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	859,084.43	156,885.00	197,919.58	197,919.58	197,919.58	169,428.56	5.31	5,502,138.76
Accounts Payable	9500	3,783,882.14	(489,406.47)	203,920.23	1,592,500.00	203,920.23	203,920.22	5.18	5,354,365.18
TOTAL PRIOR YEAR TRANSACTIONS		(2,924,797.71)	646,291.47	(6,000.65)	(1,394,580.42)	(6,000.65)	(34,491.66)	0.13	147,773.58
E. NET INCREASE/DECREASE (B - C + D)		(3,933,780.17)	1,958,415.23	2,160,002.47	1,498,267.08	(2,230,161.11)	(922,980.66)	358,516.25	3,373,917.58
F. ENDING CASH (A + E)		757,788.04	2,716,203.27	4,876,205.74	6,374,472.82	4,144,311.71	3,221,331.05		
G. ENDING CASH, PLUS ACCRUALS									3,579,847.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	20,376,897.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,365.26	1.68%	6,472.26	1.81%	6,589.26
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		3,905.00	5.74%	4,129.00	0.00%	4,129.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		24,856,340.30	7.51%	26,723,961.54	1.81%	27,207,054.54
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		12.70	0.00%	12.70	0.00%	12.70
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		24,856,353.00	7.51%	26,723,974.24	1.81%	27,207,067.24
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)		20,391,406.31	5.36%	21,483,937.37	1.81%	21,872,305.50
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(125,000.00)	-100.00%		0.00%	
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		110,490.69	10.28%	121,851.63	0.00%	121,851.50
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		20,376,897.00	6.03%	21,605,789.00	1.80%	21,994,157.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,906,503.00	-4.29%	2,781,817.00	1.04%	2,810,757.00
4. Other Local Revenues	8600-8799	1,008,615.00	0.29%	1,011,565.00	0.33%	1,014,869.00
5. Other Financing Sources	8900-8999	(2,503,631.00)	43.74%	(3,598,693.00)	2.45%	(3,686,900.00)
6. Total (Sum lines A1k thru A5)		21,788,384.00	0.06%	21,800,478.00	1.52%	22,132,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,597,684.00		12,954,208.00
b. Step & Column Adjustment				175,923.00		181,359.00
c. Cost-of-Living Adjustment						(93,639.00)
d. Other Adjustments				180,601.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,597,684.00	2.83%	12,954,208.00	0.68%	13,041,928.00
2. Classified Salaries						
a. Base Salaries				2,231,347.00		2,264,817.00
b. Step & Column Adjustment				33,470.00		33,972.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,231,347.00	1.50%	2,264,817.00	1.50%	2,298,789.00
3. Employee Benefits	3000-3999	4,554,814.00	1.13%	4,606,441.00	0.39%	4,624,319.00
4. Books and Supplies	4000-4999	438,784.00	7.27%	470,698.00	2.20%	481,053.00
5. Services and Other Operating Expenditures	5000-5999	1,824,875.00	4.84%	1,913,266.00	2.20%	1,955,358.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(200,000.00)		(275,000.00)
11. Total (Sum lines B1 thru B10)		21,647,504.00	1.67%	22,009,430.00	0.53%	22,126,447.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		140,880.00		(208,952.00)		6,436.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		170,314.00		311,194.00		102,242.00
2. Ending Fund Balance (Sum lines C and D1)		311,194.00		102,242.00		108,678.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,000.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	309,194.00		102,242.00		108,678.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		311,194.00		102,242.00		108,678.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	309,194.00		102,242.00		108,678.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	949,119.00		949,119.00		949,119.00
3. Total Available Reserves (Sum lines E1 thru E2b)		1,258,313.00		1,051,361.00		1,057,797.00
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.						
See "Assumptions" listed separately. Line B1d includes costs for additional teachers for enrollment growth. Note that Line B10 "Other Adjustments", as well as the increase in contributions, demonstrates the negative impact of the State budget cuts and the one-time Federal stimulus dollars. Revenues drop sharply, leaving school districts vulnerable to deep program cuts that impact the classroom. Under the "best case" Governor's state budget scenario (that is, the tax extensions pass) Oak Park USD will have to make unspecified cuts of about \$200,000 in 2011-12 and \$275,000 in 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)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	125,000.00	-100.00%		0.00%	
2. Federal Revenues	8100-8299	2,080,583.00	-42.22%	1,202,108.00	0.00%	1,202,108.00
3. Other State Revenues	8300-8599	131,420.00	2.81%	135,116.00	0.90%	136,332.00
4. Other Local Revenues	8600-8799	3,302,036.00	0.00%	3,302,036.00	0.00%	3,302,036.00
5. Other Financing Sources	8900-8999	2,503,631.00	43.74%	3,598,693.00	2.45%	3,686,900.00
6. Total (Sum lines A1 thru A5)		8,142,670.00	1.17%	8,237,953.00	1.09%	8,327,376.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,981,906.00		3,026,635.00
b. Step & Column Adjustment				44,729.00		45,399.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,981,906.00	1.50%	3,026,635.00	1.50%	3,072,034.00
2. Classified Salaries						
a. Base Salaries				1,619,355.00		1,643,645.00
b. Step & Column Adjustment				24,290.00		24,655.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,619,355.00	1.50%	1,643,645.00	1.50%	1,668,300.00
3. Employee Benefits	3000-3999	1,311,734.00	0.77%	1,321,843.00	0.78%	1,332,103.00
4. Books and Supplies	4000-4999	559,292.00	-8.96%	509,177.00	-3.59%	490,913.00
5. Services and Other Operating Expenditures	5000-5999	1,401,447.00	2.22%	1,432,511.00	2.20%	1,464,026.00
6. Capital Outlay	6000-6999	26,479.00	0.00%	26,479.00	0.00%	26,479.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	236,000.00	0.00%	236,000.00	0.00%	236,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,136,213.00	0.74%	8,196,290.00	1.14%	8,289,855.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		6,457.00		41,663.00		37,521.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		185,386.00		191,843.00		233,506.00
2. Ending Fund Balance (Sum lines C and D1)		191,843.00		233,506.00		271,027.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	191,843.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		233,506.00		271,027.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		191,843.00		233,506.00		271,027.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	20,501,897.00	5.38%	21,605,789.00	1.80%	21,994,157.00
2. Federal Revenues	8100-8299	2,080,583.00	-42.22%	1,202,108.00	0.00%	1,202,108.00
3. Other State Revenues	8300-8599	3,037,923.00	-3.98%	2,916,933.00	1.03%	2,947,089.00
4. Other Local Revenues	8600-8799	4,310,651.00	0.07%	4,313,601.00	0.08%	4,316,905.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		29,931,054.00	0.36%	30,038,431.00	1.40%	30,460,259.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				15,579,590.00		15,980,843.00
b. Step & Column Adjustment				220,652.00		226,758.00
c. Cost-of-Living Adjustment				0.00		(93,639.00)
d. Other Adjustments				180,601.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,579,590.00	2.58%	15,980,843.00	0.83%	16,113,962.00
2. Classified Salaries						
a. Base Salaries				3,850,702.00		3,908,462.00
b. Step & Column Adjustment				57,760.00		58,627.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,850,702.00	1.50%	3,908,462.00	1.50%	3,967,089.00
3. Employee Benefits	3000-3999	5,866,548.00	1.05%	5,928,284.00	0.47%	5,956,422.00
4. Books and Supplies	4000-4999	998,076.00	-1.82%	979,875.00	-0.81%	971,966.00
5. Services and Other Operating Expenditures	5000-5999	3,226,322.00	3.70%	3,345,777.00	2.20%	3,419,384.00
6. Capital Outlay	6000-6999	26,479.00	0.00%	26,479.00	0.00%	26,479.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	236,000.00	0.00%	236,000.00	0.00%	236,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(200,000.00)		(275,000.00)
11. Total (Sum lines B1 thru B10)		29,783,717.00	1.42%	30,205,720.00	0.70%	30,416,302.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		147,337.00		(167,289.00)		43,957.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		355,700.00		503,037.00		335,748.00
2. Ending Fund Balance (Sum lines C and D1)		503,037.00		335,748.00		379,705.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	193,843.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	309,194.00		335,748.00		379,705.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		503,037.00		335,748.00		379,705.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	309,194.00		102,242.00		108,678.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	949,119.00		949,119.00		949,119.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,258,313.00		1,051,361.00		1,057,797.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.22%		3.48%		3.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions 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):						
2. Special education pass-through funds (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)		0.00				
2. District ADA 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)		3,900.00		4,129.00		4,129.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		29,783,717.00		30,205,720.00		30,416,302.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		29,783,717.00		30,205,720.00		30,416,302.00
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)		893,511.51		906,171.60		912,489.06
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)		893,511.51		906,171.60		912,489.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,372.21	6,372.21	6,372.21
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	18.05
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,347.21	6,347.21	6,365.26
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,347.21	6,347.21	6,365.26
b. Revenue Limit ADA	0033	3,885.00	3,885.00	3,905.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	24,658,910.85	24,658,910.85	24,856,340.30
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	45,124.00	45,124.00	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	12.70
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	32,553.00	32,553.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	24,736,587.85	24,736,587.85	24,856,353.00
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	20,196,187.15	20,293,154.57	20,391,406.31
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	138,955.00	138,955.00	136,600.00
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	65,042.00	54,962.00	54,251.00
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)	---	73,913.00	83,993.00	82,349.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	20,270,100.15	20,377,147.57	20,473,755.31

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	9,372,534.00	8,918,820.00	8,918,820.00
26. Miscellaneous Funds	0588	0.15	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,372,534.15	8,918,820.00	8,918,820.00
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	10,897,566.00	11,458,327.57	11,554,935.31
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	25,911.00	26,035.00	26,109.00
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	0.43	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(949,368.00)	0.00	(0.31)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(975,279.00)	(26,034.57)	(26,109.31)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	9,922,287.00	11,432,293.00	11,528,826.00
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	3,885.00	3,905.00	0.5%	Met
1st Subsequent Year (2011-12)	3,885.00	4,129.00	6.3%	Not Met
2nd Subsequent Year (2012-13)	3,881.20	4,129.00	6.4%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment is above projections for both the current year and the upcoming budget year. Enrollment caps have been increased to accommodate more families on the waiting list. Increasing enrollment results in increasing ADA.

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)	4,002	4,029	0.7%	Met
1st Subsequent Year (2011-12)	4,000	4,250	6.3%	Not Met
2nd Subsequent Year (2012-13)	4,000	4,250	6.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment is above projections for both the current year and the upcoming budget year. Enrollment caps have been increased to accommodate more families on the waiting list. Increasing enrollment results in increasing ADA.

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)	3,599	3,714	96.9%
Second Prior Year (2008-09)	3,530	3,627	97.3%
First Prior Year (2009-10)	3,690	3,814	96.7%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	3,900	4,029	96.8%	Met
1st Subsequent Year (2011-12)	4,129	4,250	97.2%	Met
2nd Subsequent Year (2012-13)	4,129	4,250	97.2%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2010-11)	20,352,074.00	20,447,646.00	0.5%	Met
1st Subsequent Year (2011-12)	20,342,374.00	21,540,900.00	5.9%	Not Met
2nd Subsequent Year (2012-13)	20,705,962.00	21,916,545.00	5.8%	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)

Enrollment is above projections for both the current year and the upcoming budget year. Enrollment caps have been increased to accommodate more families on the waiting list. Increasing enrollment results in increasing ADA, which translates to increased Revenue Limit dollars.

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)	19,750,538.67	22,510,662.52	87.7%
Second Prior Year (2008-09)	20,087,633.16	22,397,275.94	89.7%
First Prior Year (2009-10)	19,295,728.31	21,193,826.56	91.0%
	Historical Average Ratio:		89.5%

	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):	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	19,383,845.00	21,647,504.00	89.5%	Met
1st Subsequent Year (2011-12)	19,825,466.00	22,009,430.00	90.1%	Met
2nd Subsequent Year (2012-13)	19,965,036.00	22,126,447.00	90.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	1,791,340.00	2,080,583.00	16.1%	Yes
1st Subsequent Year (2011-12)	1,085,014.00	1,202,108.00	10.8%	Yes
2nd Subsequent Year (2012-13)	1,085,014.00	1,202,108.00	10.8%	Yes

Explanation:
(required if Yes)

Additional one-time ARRA SFSF funding was recently announced as part of the final undistributed amounts and is now included in the current year budget, accounting for about 60% of the increase over 1st Interim. Other on-going increases are from Title I, Special Ed PL94142 and the Chinese FLAP grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	2,907,898.00	3,037,923.00	4.5%	No
1st Subsequent Year (2011-12)	2,907,474.00	2,916,933.00	0.3%	No
2nd Subsequent Year (2012-13)	2,938,992.00	2,947,089.00	0.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	3,985,639.00	4,310,651.00	8.2%	Yes
1st Subsequent Year (2011-12)	3,987,519.00	4,313,601.00	8.2%	Yes
2nd Subsequent Year (2012-13)	3,989,649.00	4,316,905.00	8.2%	Yes

Explanation:
(required if Yes)

Parent and community donations have been generous and budgets have been adjusted to reflect this. In addition, recent expense and anticipated reimbursements for Safety Credits and Insurance claims have been included at 2nd Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	771,827.00	998,076.00	29.3%	Yes
1st Subsequent Year (2011-12)	680,544.00	979,875.00	44.0%	Yes
2nd Subsequent Year (2012-13)	642,723.00	971,966.00	51.2%	Yes

Explanation:
(required if Yes)

Additional textbooks, safety equipment, and school site donations have resulted in increased appropriations for classroom materials and supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	3,154,868.00	3,226,322.00	2.3%	No
1st Subsequent Year (2011-12)	3,055,841.00	3,345,777.00	9.5%	Yes
2nd Subsequent Year (2012-13)	2,958,571.00	3,419,384.00	15.7%	Yes

Explanation:
(required if Yes)

It is anticipated that cost savings will need to be made going forward. Items will be identified and incorporated as part of the overall District budget plan for the upcoming year.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	8,684,877.00	9,429,157.00	8.6%	Not Met
1st Subsequent Year (2011-12)	7,980,007.00	8,432,842.00	5.7%	Not Met
2nd Subsequent Year (2012-13)	8,013,655.00	8,466,102.00	5.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	3,926,695.00	4,224,398.00	7.6%	Not Met
1st Subsequent Year (2011-12)	3,736,385.00	4,325,652.00	15.8%	Not Met
2nd Subsequent Year (2012-13)	3,599,294.00	4,391,350.00	22.0%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

Additional one-time ARRA SFSF funding was recently announced as part of the final undistributed amounts and is now included in the current year budget, accounting for about 60% of the increase over 1st Interim. Other on-going increases are from Title I, Special Ed PL94142 and the Chinese FLAP grant.

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

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

Parent and community donations have been generous and budgets have been adjusted to reflect this. In addition, recent expense and anticipated reimbursements for Safety Credits and Insurance claims have been included at 2nd Interim.

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

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

Additional textbooks, safety equipment, and school site donations have resulted in increased appropriations for classroom materials and supplies.

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

It is anticipated that cost savings will need to be made going forward. Items will be identified and incorporated as part of the overall District budget plan for the upcoming year.

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	273,559.22	588,896.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		581,023.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	4.2%	3.5%	3.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.4%	1.2%	1.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2010-11)	140,880.00	21,647,504.00	N/A	Met
1st Subsequent Year (2011-12)	(208,952.00)	22,009,430.00	0.9%	Met
2nd Subsequent Year (2012-13)	6,436.00	22,126,447.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2010-11)	503,037.00	Met
1st Subsequent Year (2011-12)	335,748.00	Met
2nd Subsequent Year (2012-13)	379,705.00	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.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2010-11)		142,524.05	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	3,900	4,129	4,129
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	29,783,717.00	30,205,720.00	30,416,302.00
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)	29,783,717.00	30,205,720.00	30,416,302.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	893,511.51	906,171.60	912,489.06
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)	893,511.51	906,171.60	912,489.06

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)		0.00		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)		309,194.00	102,242.00	108,678.00
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)		0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)		0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)		949,119.00	949,119.00	949,119.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)		1,258,313.00	1,051,361.00	1,057,797.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)		4.22%	3.48%	3.48%
District's Reserve Standard (Section 10B, Line 7):		893,511.51	906,171.60	912,489.06
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)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

Nearly 30% of the District's Revenue Limit and categorical funding will be deferred by the State to FY 2011-12. When added to other Federal and State program accruals about \$5.8 million dollars of current year revenues will not be available for current year expenditures. The District is in the process of obtaining a mid-year TRAN to meet cashflow needs. A prior temporary cashflow loan from the Bond fund has been repaid as planned. However it has been necessary to process a temporary cashflow loan pending receipt of the mid-year TRAN. Repayment of this temporary borrowing is scheduled for April or as soon as the mid-year TRAN is funded.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(2,378,962.00)	(2,503,631.00)	5.2%	124,669.00	Not Met
1st Subsequent Year (2011-12)	(2,442,711.00)	(3,598,693.00)	47.3%	1,155,982.00	Not Met
2nd Subsequent Year (2012-13)	(2,508,452.00)	(3,686,900.00)	47.0%	1,178,448.00	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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

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

Explanation:
(required if NOT met)

The Federal JOBS funding saved jobs and restored furlough days in the current year. Absent additional funding, the Unrestricted General Fund will have to make a contribution to the Restricted fund to cover this on-going expense of about \$900,000. The contribution is also increased for additional Special Ed costs associated with the Governor's proposed budget that shifts mental health costs to the school district.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	Bond Interest & Redemption Fund 51x	Bond Building Fund 21x	26,184,283
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,906,275	2,578,570	2,572,806	2,630,721
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,906,275	2,578,570	2,572,806	2,630,721
Has total annual payment increased over prior year (2009-10)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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)

No

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

n/a

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

n/a

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim
(Form 01CSI, Item S7A)

Second Interim

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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

- 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)

0.00

0.00

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

- d. Number of retirees receiving OPEB benefits

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

4. Comments:

--

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

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)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	100.2	100.2	100.2	100.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 18, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 07, 2011

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

Yes

If Yes, date of budget revision board adoption:

Mar 15, 2011

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Federal Education Jobs funding (one-time) and increase to Revenue Limit funding (COLA and enrollment growth).

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
684,725	684,725	684,725
97.0%	97.0%	97.0%

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

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

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
55,009	57,760	58,627
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?

n/a

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.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

- 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.)

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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Second Interim
2010-11 Original Budget
Technical Review Checks

Oak Park Unified

Ventura County

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

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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>
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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>
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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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	0000	-132,036.00

Explanation:Eroding unrestricted dollars resulted in an imbalance between restricted and unrestricted budgets. At the time the budget was adopted, estimates of the unrestricted ending balance plus estimated new unrestricted dollars were sufficient to meet budgeted expense. That was not the case once the books were closed on 2009-10. Adjustments were made at 1st Interim to correct this situation.

Total of negative resource balances for Fund 01 -132,036.00

21	0000	-5,539,835.00
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Explanation:Resource codes for Fund 21 were modified late in FY 2009-10 (after budget adoption) to include a locally defined resource for project tracking purposes. Budget dollars were subsequently moved to this new resource but not all of the "old" appropriations were moved to the new resource, resulting in this negative balance warning. Budget was re-aligned at 1st Interim to correct this error.

Total of negative resource balances for Fund 21 -5,539,835.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	-134,036.00

Explanation:Eroding unrestricted dollars resulted in an imbalance between restricted and unrestricted budgets. At the time the budget was adopted, estimates of the unrestricted ending balance plus estimated new unrestricted dollars were sufficient to meet budgeted expense. That was not the case once the books were closed on 2009-10. Adjustments were made at 1st Interim to correct this situation.

21	0000	9790	-5,539,835.00
----	------	------	---------------

Explanation:Resource codes for Fund 21 were modified late in FY 2009-10 (after budget adoption) to include a locally defined resource for project tracking purposes. Budget dollars were subsequently moved to this new resource but not all of the "old" appropriations were moved to the new resource, resulting in this negative balance warning. Budget was re-aligned at 1st Interim to correct this error.

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 Board Approved Operating Budget
Technical Review Checks

Oak Park Unified

Ventura County

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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

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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

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

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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

Oak Park Unified

Ventura County

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GENERAL LEDGER CHECKS

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

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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.

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Second Interim
2010-11 Actuals to Date
Technical Review Checks

Oak Park Unified

Ventura 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.