



2010-2011 First Interim Report Narrative

An Interim Report shows the District's current financial status and projections for the next two fiscal years. A review of the current financial condition helps to determine if the District will be able to meet its financial obligations now and in the future. The budget is revised during the year to reflect changes from grant award entitlements, state budget adjustments and changes to expenditures.

The SACS forms are shown with four columns of information. (A) The Original Budget or July 1st Budget. (B) Board Approved Operating Budget and (C) Actuals to Date is information as of October 31st. (D) Projected Year Totals is the budget as of November, which includes Board approved changes from the State Budget Act.

I. GENERAL FUND (SACS Form 011)

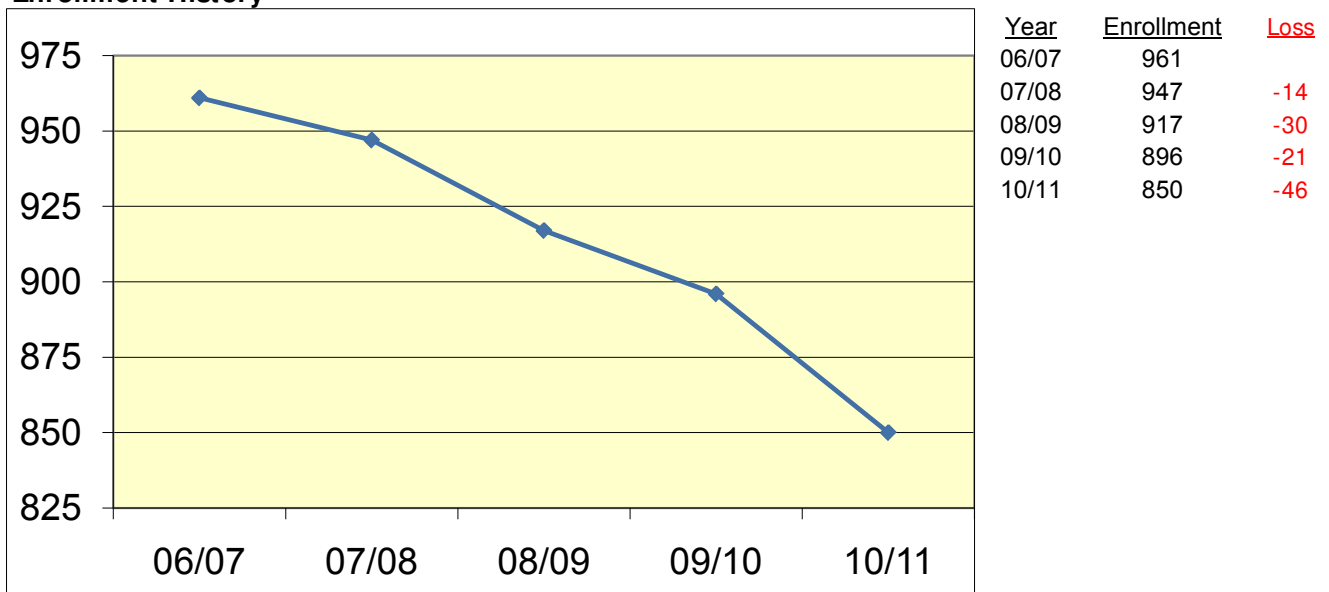
ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

Funding for the District is generated by the number of students enrolled and average daily attendance (ADA). Enrollment is reported to the state each October. ADA is reported three times during the year. The first reporting period is known as P1 ADA. P1 ADA is the average attendance over the first four months of school. The second reporting period, P2 ADA, is the average over eight months. Annual ADA is the average attendance for the entire school year.

ENROLLMENT

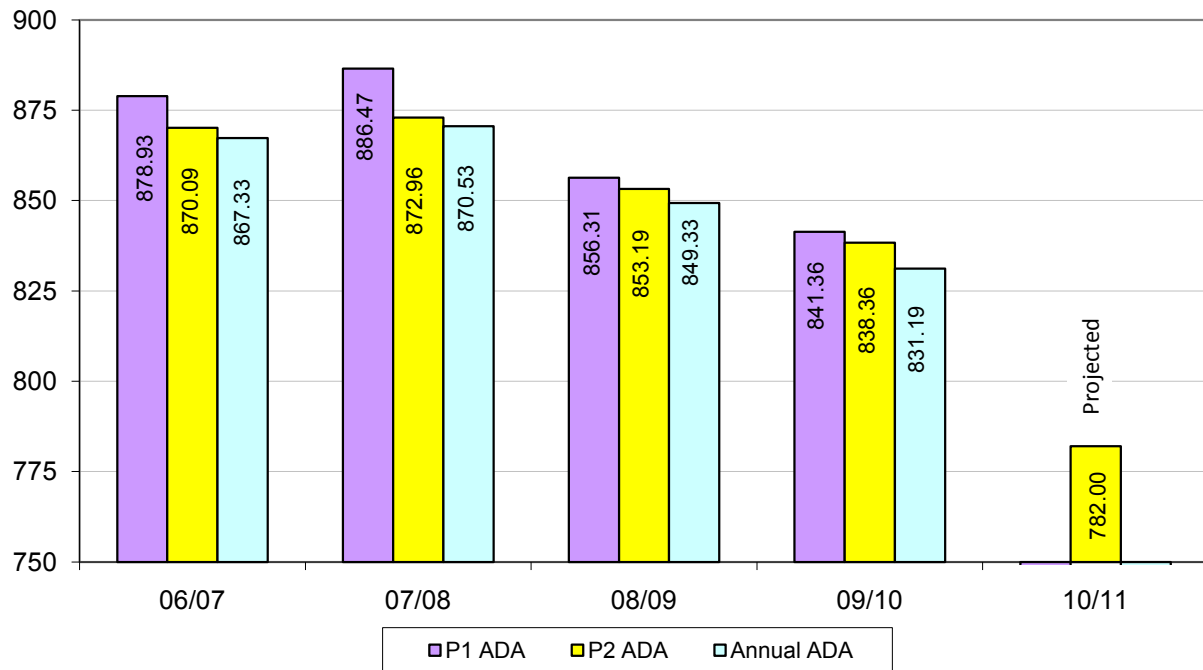
Enrollment projections for the next year are done by rolling current year enrollment data forward to the next grade level. The enrollment in May was used to build the 10/11 budget and the multi-year budget projections. At that point in time, the enrollment was estimated to be 880. In October the enrollment was 850. Once school began, sites received multiple requests for student files from families that have moved out of the area.

Enrollment History



AVERAGE DAILY ATTENDANCE (ADA)

Most of the funding for the District is generated by P2 ADA. For funding calculations our District can use current or prior year ADA, whichever is greater. Due to ongoing declining enrollment, our District uses prior year ADA. For 10/11 P2 ADA is projected at 92% of current enrollment.



REVENUES

General Fund Revenues come from four different funding sources: Revenue Limit (*State Aid and Local Property Taxes*), Federal Revenues, State Revenues and Local Revenues.

Revenue Limit (RL) Sources: The State Budget Act approved in October reduced the RL deficit to -17.963% and the ongoing 3.85% cut to RL was removed. Other changes to the RL are the result of revised ADA projections due to declining enrollment.

Federal Revenues: Carryover from the previous year has been added to the budget. Restricted revenues were also increased by the one-time Education Jobs Bill.

State Revenues: Carryover from the previous year has been added to the budget.

Local Revenues: Increased by a CalWORKs grant received and a Microsoft voucher reimbursement.

EXPENDITURES

Certificated/ Classified Salaries and Benefits: Changes to this budget area are from certificated group advancements on the salary schedule and short-term instructional aide positions hired.

Books and Supplies & Services, Other Operating: These expenditures are increased from budgeting categorical program carryover.

Capital Outlay: Increased to include the purchase of a new school bus through a grant.

Other Outgo: Indirect Costs increased due to budgeting categorical program carryover.

Other Financing: No changes since budget adoption.

DEFICIT SPENDING

The real deficit spending of the District if one-time sources were not being used:

Unrestricted General Fund Budget	10/ 11
Revenues	7,293,070
Expenditures	6,167,042
Other Financing (Transfer In/Out)	-490,818
Increase (Decrease)	635,210
Less Unrestricted Carryover	51,014
Forest Reserve \$	-599,918
Flexibility SBX3 4	-370,454
Real Deficit Spending	-284,148



NEGOTIATIONS

No bargaining groups have settled at this time. If any Board approved cost increases or decreases through negotiations occur, the budget will be adjusted at that time.

FUND BALANCE

The beginning fund balance was revised to reflect the 2009-2010 Unaudited Actuals ending fund balance. One of the most misunderstood aspects of California's required system for school budgeting is the General Fund Ending Balance. Those examining school district budgets often assume that an ending balance reflects unexpended funds that can be used at the discretion of the District. In reality, most of the funds that comprise the Ending Balance must be used for specific purposes.

The State's Standardized Accounting Code Structure (SACS) establishes the components to be used in determining a District's General Fund Ending Balance. The SACS requirements were developed over a decade ago to assure that school district budgets reported income and expenses in a similar manner. All California school districts are now required to use this format in managing and reporting their budgets.

Per SACS, the General Fund Ending Balance includes the following components:

- 2,700 ● Revolving Fund: The revolving cash fund is used for quick payments to vendors or employees. For example, districts often need quick cash for reimbursements and last minute vendor payments. MJUSD maintains \$2,700 in its revolving fund.
- 565,310 ● Other Designated: MAA carryover that is currently invested.
- 332,199 ● 4% Minimum Required Reserve: All California public schools are required to maintain a minimum reserve to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted. This amount is based on a percentage scale determined by ADA. MJUSD is required to maintain a 4% reserve.
- 3,435,129 ● Economic Uncertainties: Funds that are remaining at the end of the year can be used at the discretion of the Board. It is important to note that these funds are for one-time use only and are not ongoing.

4,335,338 Total General Fund Ending Fund Balance

II. OTHER FUNDS (SACS Forms 13I, 17I, 35I, 40I)

The beginning fund balance for all funds have been adjusted to match the prior year ending fund balance.

SPECIAL RESERVE FUND 40 (SACS Form 40I)

\$25,000 was removed from expenditures as it was not needed for a grant match for a new bus.

III. CASH FLOW

A budget is the estimated revenues and expenditures for a year. Cash flow is what is actually received and spent. Due to the fluctuating economy and state deferrals of funding, we watch our cash flow closely and monitor all information released by the state. We also monitor county cash reserve issues, as they are a concern for the District. Each month a cash flow report is prepared as an information item for the Board.

IV. MULTI-YEAR PROJECTIONS (MYP)

Multi-Year Projections show the impact of today's decisions on future budgets. Reasonable assumptions are made by utilizing information from multiple sources such as School Services of California's Multi-Year Projection Dartboard, current trends and historical data. It is important to remember that projections are only estimates based on the most current information available at a point in time.

MYP REVENUES

Revenue Limit: Adjusted for COLA and -17.963% deficit. 11/12 RL is decreased about \$100,000 from MHS dropping a funding level under Necessary Small School funding due to declining enrollment.

COLA Projections	11/ 12	12/ 13
May Revise	2.10%	2.40%
State Budget Act	0.00%	1.90%

Federal Revenues: No increases in funding are projected. 11/12 is the last year of Forest Reserve funding.

State Revenues: Categorical programs are adjusted by COLA. 12/13 is the last year of Flexibility.

Local Revenues: Projected at the same amounts as the current year.

MYP EXPENDITURES

Salaries & Benefits: Salaries are projected with step increases only. Health and welfare is capped at negotiated rates. Mandated benefits are estimated at current rates.

Supplies/ Services/ Capital Outlay/ Other: All other expenditures are estimates only.

MYP DEFICIT SPENDING

The real deficit spending of the district if one-time sources were not being used:

Unrestricted General Fund Budget	11/ 12	12/ 13
Revenues	7,029,474	6,471,732
Expenditures	6,215,939	6,260,334
Other Financing (Transfer In/Out)	-526,560	-561,483
Increase (Decrease)	286,975	-350,085
Forest Reserve \$	-654,032	
Flexibility SBX3 4	-307,421	-312,660
Real Deficit Spending	-674,478	-662,745

MYP SUMMARY

Our MYP's show that MJUSD will be able to meet the State requirement of a 4% reserve for the current and two projected future years by utilizing one-time Forest Reserves and Flexibility to offset deficit spending.

V. RECOMMENDATION

At this time in the fiscal year the District is in satisfactory financial condition. It is recommended that, based upon this First Interim Report, the Board of Trustees approve the following:

A positive certification that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years by utilizing flexibility and one-time revenue sources.

2010/2011 ~ All Funds ~ Current Budgets

Revised: 11/17/10

	General Fund 01			Cafeteria Fund 13	Special Reserve Retirees - Fund 17	Building Fund 35	Special Reserve Fund 40
	Unrestricted	Restricted	Total				
REVENUES:							
Revenue Limit Sources	5,302,039	0	5,302,039	0	0	0	0
Federal Revenues	835,388	676,618	1,512,006	212,000	0	0	0
Other State Revenues	974,700	495,429	1,470,129	18,000	0	0	0
Other Local Revenues	180,943	92,699	273,642	75,300	4,000	1,000	30,000
TOTAL REVENUES	7,293,070	1,264,746	8,557,816	305,300	4,000	1,000	30,000
EXPENDITURES:							
Certificated Salaries	2,649,764	441,935	3,091,699	0	0	0	0
Classified Salaries	729,166	520,541	1,249,707	136,597	0	0	0
Benefits	1,558,595	394,827	1,953,422	88,389	0	0	0
Books and Supplies	439,881	402,736	842,617	157,000	0	25,000	0
Services, Other Operating	779,529	109,683	889,212	1,650	0	25,000	0
Capital Outlay	29,000	144,986	173,986	0	0	67,380	50,000
Other Outgo	24,000	0	24,000	0	0	0	0
Direct/Indirect	-42,893	42,893	0	0	0	0	0
TOTAL EXPENDITURES	6,167,042	2,057,601	8,224,643	383,636	0	117,380	50,000
EXCESS (DEFICIENCY)	1,126,028	-792,855	333,173	-78,336	4,000	-116,380	-20,000
OTHER FINANCING:							
Transfers In	124,774	0	124,774	78,336	0	0	0
Transfers Out	78,336	0	78,336	0	124,774	0	0
Other Sources	0	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0
Contributions to Rest.	-537,256	537,256	0	0	0	0	0
TOTAL OTHER FINANCING	-490,818	537,256	46,438	78,336	-124,774	0	0
INCREASE (DECREASE)	635,210	-255,599	379,611	0	-120,774	-116,380	-20,000
Beginning Fund Balance	3,700,128	255,599	3,955,727	57,206	348,981	116,380	1,262,564
Audit Adjustments	0	0	0	0	0	0	0
Adj. Beginning Balance	3,700,128	255,599	3,955,727	57,206	348,981	116,380	1,262,564
ENDING FUND BALANCE	4,335,338	0	4,335,338	57,206	228,207	0	1,242,564

Components of Fund Balance

Revolving Fund	2,700						
Stores				10,312			
4% Required Reserve	332,199						
Economic Uncertainties	3,435,129				3,524		
Designated Balances	565,310			46,894	224,683		1,242,564
4,335,338				57,206	228,207	0	1,242,564

MJUSD MUTLI-YEAR PROJECTIONS, As of November 17, 2010

10/11 Current Budget

11/12 Projected

12/13 Projected

GENERAL FUND

COLA: -0.39% & -17.963% RL deficit

COLA: 0% & -17.963% RL deficit

COLA: 1.90% & -17.963% RL deficit

	Unrestricted	Restricted	Total
REVENUES:			
Revenue Limit Sources	5,302,039	0	5,302,039
Federal Revenues	835,388	676,618	1,512,006
Other State Revenues	974,700	495,429	1,470,129
Other Local Revenues	180,943	92,699	273,642
TOTAL REVENUES	7,293,070	1,264,746	8,557,816
EXPENDITURES:			
Certificated Salaries	2,649,764	441,935	3,091,699
Classified Salaries	729,166	520,541	1,249,707
Benefits	1,558,595	394,827	1,953,422
Books and Supplies	439,881	402,736	842,617
Services, Other Operating	779,529	109,683	889,212
Capital Outlay	29,000	144,986	173,986
Other Outgo	24,000	0	24,000
Direct/Indirect	-42,893	42,893	0
TOTAL EXPENDITURES	6,167,042	2,057,601	8,224,643
EXCESS (DEFICIENCY)	1,126,028	-792,855	333,173
OTHER FINANCING:			
Transfers In	124,774	0	124,774
Transfers Out	78,336	0	78,336
Other Sources	0	0	0
Other Uses	0	0	0
Contributions to Rest.	-537,256	537,256	0
TOTAL OTHER FINANCING	-490,818	537,256	46,438
INCREASE (DECREASE) *	635,210	-255,599	379,611
Beg. Fund Balance Unaudited	3,700,128	255,599	3,955,727
ENDING FUND BALANCE	4,335,338	0	4,335,338

	Unrestricted	Restricted	Total
Revenue Limit Sources	4,968,991	0	4,968,991
Federal Revenues	889,502	385,915	1,275,417
Other State Revenues	995,038	351,335	1,346,373
Other Local Revenues	175,943	90,818	266,761
TOTAL REVENUES	7,029,474	828,068	7,857,542
Certificated Salaries	2,743,881	238,720	2,982,601
Classified Salaries	737,681	448,684	1,186,365
Benefits	1,547,242	323,029	1,870,271
Books and Supplies	388,650	248,414	637,064
Services, Other Operating	779,029	75,951	854,980
Capital Outlay	29,000	0	29,000
Other Outgo	24,000	0	24,000
Direct/Indirect	-33,544	33,544	0
TOTAL EXPENDITURES	6,215,939	1,368,342	7,584,281
EXCESS (DEFICIENCY)	813,535	-540,274	273,261
Transfers In	93,024	0	93,024
Transfers Out	79,310	0	79,310
Other Sources	0	0	0
Other Uses	0	0	0
Contributions to Rest.	-540,274	540,274	0
TOTAL OTHER FINANCING	-526,560	540,274	13,714
INCREASE (DECREASE) *	286,975	0	286,975
Beg. Fund Balance Unaudited	4,335,338	0	4,335,338
ENDING FUND BALANCE	4,622,313	0	4,622,313

	Unrestricted	Restricted	Total
Revenue Limit Sources	5,050,168	0	5,050,168
Federal Revenues	235,470	385,915	621,385
Other State Revenues	1,010,151	357,958	1,368,109
Other Local Revenues	175,943	92,349	268,292
TOTAL REVENUES	6,471,732	836,222	7,307,954
Certificated Salaries	2,781,114	242,092	3,023,206
Classified Salaries	746,525	451,765	1,198,290
Benefits	1,545,846	325,163	1,871,009
Books and Supplies	388,650	245,448	634,098
Services, Other Operating	779,029	75,310	854,339
Capital Outlay	29,000	0	29,000
Other Outgo	24,000	0	24,000
Direct/Indirect	-33,830	33,830	0
TOTAL EXPENDITURES	6,260,334	1,373,608	7,633,942
EXCESS (DEFICIENCY)	211,398	-537,386	-325,988
Transfers In	58,364	0	58,364
Transfers Out	82,461	0	82,461
Other Sources	0	0	0
Other Uses	0	0	0
Contributions to Rest.	-537,386	537,386	0
TOTAL OTHER FINANCING	-561,483	537,386	-24,097
INCREASE (DECREASE) *	-350,085	0	-350,085
Beg. Fund Balance Unaudited	4,622,313	0	4,622,313
ENDING FUND BALANCE	4,272,228	0	4,272,228

* INCREASE (DECREASE)	635,210
Less Carryover	51,014
Forest Reserve \$	-599,918
Flexibility SBX3 4	-370,454
Real Deficit Spending	-284,148

286,975
-654,032 LAST YEAR!
-307,421
-674,478

-350,085
-312,660 LAST YEAR!
-662,745

Using one-time sources to offset deficit spending. 11/12 is the last year of Forest Reserve funding. 12/13 is the last year of SBX3 4 Flexibility.

MODOC JOINT UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT

2010/2011

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

25 73585 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,152,332.00	5,121,505.00	1,399,194.37	5,302,039.00	180,534.00	3.5%
2) Federal Revenue		8100-8299	1,221,303.00	1,512,006.00	424,937.83	1,512,006.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,327,131.00	1,472,117.00	121,438.03	1,470,129.00	(1,988.00)	-0.1%
4) Other Local Revenue		8600-8799	259,225.00	273,642.00	45,605.36	273,642.00	0.00	0.0%
5) TOTAL, REVENUES			7,959,991.00	8,378,270.00	1,991,375.59	8,557,816.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,952,987.00	3,091,699.00	623,922.08	3,091,699.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,166,436.00	1,249,707.00	336,980.01	1,249,707.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,928,066.00	1,953,422.00	470,281.56	1,953,422.00	0.00	0.0%
4) Books and Supplies		4000-4999	635,821.00	844,605.00	143,040.53	842,617.00	1,988.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	853,802.00	889,212.00	270,293.38	889,212.00	0.00	0.0%
6) Capital Outlay		6000-6999	29,000.00	173,966.00	144,985.50	173,966.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	24,000.00	24,000.00	0.00	24,000.00	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			7,618,112.00	8,226,631.00	1,992,103.06	8,224,643.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			341,879.00	152,639.00	(727.49)	333,173.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	124,774.00	124,774.00	0.00	124,774.00	0.00	0.0%
b) Transfers Out		7600-7629	78,336.00	78,336.00	22,000.00	78,336.00	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			46,438.00	46,438.00	(22,000.00)	46,438.00		

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

25 73585 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			388,317.00	199,077.00	(22,727.49)	379,611.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,003,658.00	3,955,727.00		3,955,727.00	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)			3,003,658.00	3,955,727.00		3,955,727.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,003,658.00	3,955,727.00		3,955,727.00		
2) Ending Balance, June 30 (E + F1e)			3,991,975.00	4,154,804.00		4,335,338.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,700.00	2,700.00		2,700.00		
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	3,008,275.00	3,586,794.00		3,767,328.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	380,000.00	565,310.00		565,310.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

25 73585 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,462,677.00	2,536,749.00	1,393,186.00	2,527,357.00	(11,392.00)	-0.4%
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	(1,737.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	50,042.00	49,035.00	229.11	49,035.00	0.00	0.0%
Timber Yield Tax		8022	15,414.00	3,668.00	79.31	3,668.00	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	2,740,532.00	2,685,525.00	4,232.72	2,685,525.00	0.00	0.0%
Unsecured Roll Taxes		8042	100,368.00	106,766.00	(3,226.91)	106,766.00	0.00	0.0%
Prior Years' Taxes		8043	5,835.00	1,512.00	0.00	1,512.00	0.00	0.0%
Supplemental Taxes		8044	58,220.00	18,694.00	0.00	18,694.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(306,722.00)	(306,722.00)	0.00	(114,796.00)	191,926.00	-62.6%
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			5,126,366.00	5,099,227.00	1,392,773.23	5,279,781.00	180,554.00	3.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(44,214.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	44,214.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	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%
PERS Reduction Transfer		8092	25,966.00	22,278.00	6,421.14	22,278.00	0.00	0.0%
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			5,152,332.00	5,121,505.00	1,399,194.37	5,302,059.00	180,554.00	3.5%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	599,918.00	599,918.00	0.00	599,918.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	15,470.00	15,470.00	0.00	15,470.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance25 73585 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)
NCLB/ASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4810, 5510	8290	374,861.00	665,584.00	289,056.35	665,584.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)	All Other	8290	231,054.00	231,054.00	135,881.48	231,054.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,221,303.00	1,512,008.00	424,937.83	1,512,008.00	0.00	0.0%
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	233,744.00	233,744.00	0.00	233,744.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	94,603.00	94,603.00	0.00	94,603.00	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	124,122.00	124,122.00	55,984.00	124,122.00	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	250,745.00	250,745.00	5,355.00	250,745.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,314.00	5,314.00	0.00	5,314.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	108,240.00	108,240.00	2,067.03	108,240.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8850-8880	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	510,363.00	655,348.00	58,032.00	653,361.00	(1,988.00)	-0.3%
TOTAL, OTHER STATE REVENUE			1,327,131.00	1,472,117.00	121,438.03	1,470,129.00	(1,988.00)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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

25 73585 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)
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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Leases and Rentals		8650	64,843.00	64,843.00	13,243.50	64,843.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	4,097.05	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	61,282.00	61,282.00	0.00	61,282.00	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	39,000.00	39,000.00	10,000.00	39,000.00	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	52,000.00	66,417.00	18,484.81	66,417.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,225.00	273,642.00	45,605.36	273,642.00	0.00	0.0%
TOTAL, REVENUES			7,958,991.00	8,379,270.00	1,991,375.59	8,557,816.00	178,546.00	2.1%

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

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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	2,545,098.00	2,634,623.00	483,281.59	2,634,623.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	49,185.00	9,843.57	49,185.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	407,891.00	407,891.00	130,798.92	407,891.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,952,989.00	3,091,699.00	623,922.08	3,091,699.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	175,590.00	230,372.00	39,339.89	230,372.00	0.00	0.0%
Classified Support Salaries		2200	480,744.00	478,498.00	134,290.20	479,498.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,275.00	58,275.00	18,006.28	58,275.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	468,049.00	470,865.00	145,284.15	470,865.00	0.00	0.0%
Other Classified Salaries		2900	13,778.00	10,597.00	2,059.49	10,597.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,196,436.00	1,249,707.00	338,680.01	1,249,707.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	231,044.00	242,517.00	48,905.84	242,517.00	0.00	0.0%
PERS		3201-3202	133,876.00	139,624.00	37,760.62	139,624.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	144,102.00	151,739.00	34,508.10	151,739.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,084,495.00	1,093,099.00	262,400.04	1,093,099.00	0.00	0.0%
Unemployment Insurance		3501-3502	28,546.00	30,924.00	6,641.71	30,924.00	0.00	0.0%
Workers' Compensation		3601-3602	136,548.00	142,750.00	30,895.51	142,750.00	0.00	0.0%
OPEB, Allocated		3701-3702	124,774.00	124,774.00	40,468.62	124,774.00	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	25,968.00	22,278.00	6,421.14	22,278.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,717.00	5,717.00	2,280.00	5,717.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,926,068.00	1,953,422.00	470,281.58	1,953,422.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,600.00	44,350.00	28,267.25	44,350.00	0.00	0.0%
Books and Other Reference Materials		4200	11,635.00	21,951.00	7,740.73	21,951.00	0.00	0.0%
Materials and Supplies		4300	577,003.00	731,508.00	91,947.03	729,518.00	1,988.00	0.3%
Noncapitalized Equipment		4400	42,183.00	46,798.00	15,685.62	46,798.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			635,821.00	844,605.00	143,640.53	842,617.00	1,988.00	0.2%
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	45,220.00	70,010.00	8,613.02	70,010.00	0.00	0.0%
Dues and Memberships		5300	13,450.00	13,450.00	12,830.41	13,450.00	0.00	0.0%
Insurance		5400-5450	100,019.00	100,019.00	97,966.00	100,019.00	0.00	0.0%
Operations and Housekeeping Services		5500	391,000.00	391,000.00	59,877.82	391,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,935.00	40,935.00	12,961.16	40,935.00	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	220,078.00	231,298.00	72,082.82	231,298.00	0.00	0.0%
Communications		5900	42,500.00	42,500.00	7,962.16	42,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			853,802.00	889,212.00	270,293.38	889,212.00	0.00	0.0%

2010-11 First Interim
General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	29,000.00	29,000.00	0.00	29,000.00	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	144,986.00	144,985.50	144,986.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,000.00	173,986.00	144,985.50	173,986.00	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	24,000.00	24,000.00	0.00	24,000.00	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		7289	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)			24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
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			7,616,112.00	8,220,631.00	1,992,103.08	8,224,643.00	1,988.00	0.0%

2010-11 First Interim
General Fund
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Form 011

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8812	124,774.00	124,774.00	0.00	124,774.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8814	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			124,774.00	124,774.00	0.00	124,774.00	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	78,336.00	78,336.00	22,000.00	78,336.00	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			78,336.00	78,336.00	22,000.00	78,336.00	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		8985	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		8980	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8987	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)			46,438.00	46,438.00	(22,000.00)	46,438.00	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,108,118.00	5,121,505.00	1,399,194.37	5,302,039.00	180,534.00	3.5%
2) Federal Revenue		8100-8299	835,388.00	835,388.00	135,881.48	835,388.00	0.00	0.0%
3) Other State Revenue		8300-8599	974,700.00	974,700.00	84,354.14	974,700.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,943.00	180,943.00	43,790.36	180,943.00	0.00	0.0%
5) TOTAL, REVENUES			7,089,149.00	7,112,536.00	1,663,220.35	7,293,070.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,706,564.00	2,649,764.00	569,127.44	2,649,764.00	0.00	0.0%
2) Classified Salaries		2000-2999	727,577.00	729,166.00	211,135.45	729,166.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,588,344.00	1,558,595.00	378,574.74	1,558,595.00	0.00	0.0%
4) Books and Supplies		4000-4999	395,050.00	439,881.00	80,751.47	439,881.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	778,129.00	779,529.00	222,355.43	779,529.00	0.00	0.0%
6) Capital Outlay		6000-6999	29,000.00	29,000.00	0.00	29,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
7400-7499								
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(28,650.00)	(42,893.00)	0.00	(42,893.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			6,210,014.00	6,187,042.00	1,461,944.53	6,187,042.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			879,135.00	945,494.00	201,275.82	1,126,028.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	124,774.00	124,774.00	0.00	124,774.00	0.00	0.0%
b) Transfers Out		7600-7629	78,336.00	78,336.00	22,000.00	78,336.00	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	(537,256.00)	(537,256.00)	0.00	(537,256.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(490,818.00)	(490,818.00)	(22,000.00)	(490,818.00)		

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)			388,317.00	454,878.00	179,275.82	635,210.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,003,658.00	3,700,128.00		3,700,128.00	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)			3,003,658.00	3,700,128.00		3,700,128.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,003,658.00	3,700,128.00		3,700,128.00		
2) Ending Balance, June 30 (E + F1e)			3,391,975.00	4,154,804.00		4,335,338.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,700.00	2,700.00		2,700.00		
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	3,009,275.00	3,586,794.00		3,767,328.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	380,000.00	565,310.00		565,310.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Option	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	2,482,677.00	2,538,749.00	1,393,196.00	2,527,357.00	(11,392.00)	-0.4%
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	(1,737.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homesteaders' Exemptions		8021	50,042.00	49,035.00	229.11	49,035.00	0.00	0.0%
Timber Yield Tax		8022	15,414.00	3,668.00	79.31	3,668.00	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	2,740,532.00	2,885,525.00	4,232.72	2,885,525.00	0.00	0.0%
Unsecured Roll Taxes		8042	100,366.00	109,766.00	(3,226.91)	109,766.00	0.00	0.0%
Prior Years' Taxes		8043	5,835.00	1,512.00	0.00	1,512.00	0.00	0.0%
Supplemental Taxes		8044	58,220.00	18,694.00	0.00	18,694.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(306,722.00)	(306,722.00)	0.00	(114,796.00)	191,926.00	-62.6%
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 41004)								
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%
Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			5,126,366.00	5,099,227.00	1,392,773.23	5,279,761.00	180,534.00	3.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(44,214.00)	0.00	0.00	0.00	0.00	0.0%
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	25,966.00	22,278.00	6,421.14	22,278.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8098	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			5,108,118.00	5,121,505.00	1,399,194.37	5,302,039.00	180,534.00	3.5%
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	599,918.00	599,918.00	0.00	599,918.00	0.00	0.0%
Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	15,470.00	15,470.00	0.00	15,470.00	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		

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

25 73585 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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4810, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5800-5825	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	220,000.00	220,000.00	135,881.48	220,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			635,388.00	635,388.00	135,881.48	635,388.00	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	6355-6380	8319						
Special Education Master Plan								
Current Year	8500	8311						
Prior Years	8500	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	124,122.00	124,122.00	55,984.00	124,122.00	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	250,745.00	250,745.00	5,355.00	250,745.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	5,314.00	5,314.00	0.00	5,314.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	98,800.00	98,800.00	1,230.14	98,800.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8578	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	6650-6680	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	497,719.00	497,719.00	21,785.00	497,719.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			974,700.00	974,700.00	84,354.14	974,700.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Leases and Rentals		8650	64,943.00	64,943.00	13,243.50	64,943.00	0.00	0.0%
Interest		8680	35,000.00	35,000.00	4,997.05	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	39,000.00	39,000.00	10,000.00	39,000.00	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	25,000.00	35,000.00	16,449.81	35,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			170,943.00	180,943.00	43,790.36	180,943.00	0.00	0.0%
TOTAL, REVENUES			7,089,149.00	7,112,536.00	1,663,220.35	7,293,070.00	180,534.00	2.5%

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

25 73585 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	2,301,199.00	2,244,399.00	438,330.82	2,244,399.00	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	405,365.00	405,365.00	130,798.92	405,365.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,706,564.00	2,649,764.00	569,129.74	2,649,764.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	63,025.00	75,640.00	15,163.21	75,640.00	0.00	0.0%
Classified Support Salaries		2200	185,877.00	183,216.00	50,525.16	183,216.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,496.00	7,496.00	1,080.00	7,496.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	457,401.00	452,217.00	142,307.59	452,217.00	0.00	0.0%
Other Classified Salaries		2900	13,778.00	10,597.00	2,059.49	10,597.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			727,577.00	729,166.00	211,135.45	729,166.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	211,955.00	208,265.00	44,476.54	208,265.00	0.00	0.0%
PERS		3201-3202	86,171.00	87,874.00	24,657.54	87,874.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	104,246.00	104,470.00	24,077.78	104,470.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	901,394.00	880,755.00	208,106.98	880,755.00	0.00	0.0%
Unemployment Insurance		3501-3502	24,398.00	23,998.00	5,339.95	23,998.00	0.00	0.0%
Workers' Compensation		3601-3602	112,848.00	110,995.00	24,928.83	110,995.00	0.00	0.0%
OPEB, Allocated		3701-3702	124,774.00	124,774.00	40,468.62	124,774.00	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	17,087.00	13,993.00	4,322.50	13,993.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,471.00	5,471.00	2,198.00	5,471.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,588,344.00	1,558,595.00	378,574.74	1,558,595.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	26,850.00	27,329.82	26,850.00	0.00	0.0%
Books and Other Reference Materials		4200	8,800.00	10,700.00	1,285.81	10,700.00	0.00	0.0%
Materials and Supplies		4300	341,067.00	369,948.00	46,064.16	369,948.00	0.00	0.0%
Noncapitalized Equipment		4400	32,183.00	32,383.00	6,071.88	32,383.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			385,050.00	439,881.00	80,751.67	439,881.00	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	16,600.00	18,000.00	1,487.35	18,000.00	0.00	0.0%
Dues and Memberships		5300	11,450.00	11,450.00	12,290.41	11,450.00	0.00	0.0%
Insurance		5400-5450	75,027.00	75,027.00	72,974.00	75,027.00	0.00	0.0%
Operations and Housekeeping Services		5500	391,000.00	391,000.00	59,677.82	391,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	33,435.00	33,435.00	8,235.53	33,435.00	0.00	0.0%
Transfers of Direct Costs		5710	37,767.00	37,767.00	6,244.15	37,767.00	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	170,850.00	170,850.00	53,317.10	170,850.00	0.00	0.0%
Communications		5900	42,000.00	42,000.00	7,929.07	42,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			778,129.00	779,629.00	222,355.43	779,629.00	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)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	29,000.00	29,000.00	0.00	29,000.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	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		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,000.00	29,000.00	0.00	29,000.00	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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	24,000.00	24,000.00	0.00	24,000.00	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	8500	7221						
To County Offices	8500	7222						
To JPAs	8500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	8380	7221						
To County Offices	8380	7222						
To JPAs	8380	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		7289	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)			24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(28,850.00)	(42,893.00)	0.00	(42,893.00)	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			(28,850.00)	(42,893.00)	0.00	(42,893.00)	0.00	0.0%
TOTAL, EXPENDITURES			6,210,014.00	6,167,042.00	1,481,944.53	6,167,042.00	0.00	0.0%

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

25 73585 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	124,774.00	124,774.00	0.00	124,774.00	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			124,774.00	124,774.00	0.00	124,774.00	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		7616	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	78,336.00	78,336.00	22,000.00	78,336.00	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			78,336.00	78,336.00	22,000.00	78,336.00	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		8963	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8966	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	(537,256.00)	(537,256.00)	0.00	(537,256.00)	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			(537,256.00)	(537,256.00)	0.00	(537,256.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(490,818.00)	(490,818.00)	(22,000.00)	(490,818.00)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	44,214.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	385,915.00	676,618.00	289,056.35	676,618.00	0.00	0.0%
3) Other State Revenue		8300-8599	352,431.00	497,417.00	37,083.69	495,429.00	(1,988.00)	-0.4%
4) Other Local Revenue		8600-8799	86,282.00	92,699.00	2,015.00	92,699.00	0.00	0.0%
5) TOTAL, REVENUES			870,842.00	1,266,734.00	328,155.24	1,264,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	246,423.00	441,935.00	54,794.64	441,935.00	0.00	0.0%
2) Classified Salaries		2000-2999	468,859.00	520,541.00	127,844.56	520,541.00	0.00	0.0%
3) Employee Benefits		3000-3999	337,722.00	394,827.00	91,708.84	394,827.00	0.00	0.0%
4) Books and Supplies		4000-4999	250,771.00	404,724.00	62,689.06	402,736.00	1,988.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	75,673.00	109,683.00	47,937.95	109,683.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	144,986.00	144,985.50	144,986.00	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	28,650.00	42,893.00	0.00	42,893.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,408,006.00	2,059,589.00	530,158.55	2,057,801.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B1)			(537,256.00)	(792,855.00)	(202,003.31)	(792,855.00)		
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		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	537,256.00	537,256.00	0.00	537,256.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			537,256.00	537,256.00	0.00	537,256.00		

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)			0.00	(255,599.00)	(202,003.31)	(255,599.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	255,599.00		255,599.00	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	255,599.00		255,599.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	255,599.00		255,599.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		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 41804)								
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	8081						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	44,214.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	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%
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			44,214.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA (incl. ARRA)	3000-3200, 4000-4130, 4201-4215, 4810, 5610	8200	374,851.00	665,564.00	289,056.35	665,564.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8200	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8200	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5800-5825	8200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8200	11,054.00	11,054.00	0.00	11,054.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			385,915.00	676,618.00	289,056.35	676,618.00	0.00	0.0%
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	8355-8360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8355-8360	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	233,744.00	233,744.00	0.00	233,744.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	94,603.00	94,603.00	0.00	94,603.00	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		8590	11,440.00	11,440.00	836.89	11,440.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7260	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	12,644.00	167,630.00	36,247.00	165,642.00	(1,988.00)	-1.3%
TOTAL, OTHER STATE REVENUE			352,431.00	497,417.00	37,083.89	495,429.00	1,988.00	-0.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	61,282.00	61,282.00	0.00	61,282.00	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	27,000.00	31,417.00	2,015.00	31,417.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8763	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,282.00	92,699.00	2,015.00	92,699.00	0.00	0.0%
TOTAL REVENUES			870,842.00	1,266,734.00	328,155.24	1,264,746.00	(1,988.00)	-0.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	243,897.00	390,224.00	44,951.07	390,224.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	49,185.00	9,843.57	49,185.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,526.00	2,526.00	0.00	2,526.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			246,423.00	441,935.00	54,794.64	441,935.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	112,565.00	154,732.00	24,178.68	154,732.00	0.00	0.0%
Classified Support Salaries		2200	294,867.00	299,282.00	83,765.04	299,282.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	50,779.00	50,779.00	16,926.28	50,779.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,848.00	18,748.00	2,976.58	18,748.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			468,959.00	520,541.00	127,844.56	520,541.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,089.00	36,252.00	4,429.30	36,252.00	0.00	0.0%
PERS		3201-3202	47,705.00	51,750.00	13,103.08	51,750.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,858.00	47,269.00	10,430.32	47,269.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	193,101.00	212,344.00	54,293.06	212,344.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,148.00	6,928.00	1,301.78	6,928.00	0.00	0.0%
Workers' Compensation		3601-3602	23,698.00	31,755.00	5,958.68	31,755.00	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	8,879.00	8,285.00	2,098.64	8,285.00	0.00	0.0%
Other Employee Benefits		3901-3902	248.00	248.00	82.00	248.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			337,722.00	394,827.00	91,708.84	394,827.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	17,500.00	937.63	17,500.00	0.00	0.0%
Books and Other Reference Materials		4200	2,835.00	11,251.00	6,454.92	11,251.00	0.00	0.0%
Materials and Supplies		4300	236,936.00	361,658.00	45,882.87	359,570.00	1,988.00	0.5%
Noncapitalized Equipment		4400	10,000.00	14,415.00	9,613.64	14,415.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,771.00	404,724.00	62,889.06	402,736.00	1,988.00	0.5%
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	28,020.00	52,010.00	5,125.67	52,010.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	540.00	2,000.00	0.00	0.0%
Insurance		5400-5450	24,992.00	24,992.00	24,992.00	24,992.00	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	7,500.00	7,500.00	4,725.62	7,500.00	0.00	0.0%
Transfers of Direct Costs		5710	(37,767.00)	(37,767.00)	(6,244.15)	(37,767.00)	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	49,528.00	60,448.00	16,765.72	60,448.00	0.00	0.0%
Communications		5900	500.00	500.00	33.09	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,673.00	109,683.00	47,937.95	109,683.00	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)
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	144,986.00	144,985.50	144,986.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	144,986.00	144,985.50	144,986.00	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	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		7290	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	28,650.00	42,893.00	0.00	42,893.00	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			28,650.00	42,893.00	0.00	42,893.00	0.00	0.0%
TOTAL, EXPENDITURES			1,408,098.00	2,059,589.00	530,158.55	2,057,601.00	1,988.00	0.1%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8812	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8814	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8818	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		7811	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7818	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		8985	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	537,256.00	537,256.00	0.00	537,256.00	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			537,256.00	537,256.00	0.00	537,256.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			537,256.00	537,256.00	0.00	537,256.00	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	212,000.00	212,000.00	0.00	212,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,300.00	75,300.00	14,762.65	75,300.00	0.00	0.0%
5) TOTAL, REVENUES			305,300.00	305,300.00	14,762.65	305,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	136,597.00	136,597.00	31,940.10	136,597.00	0.00	0.0%
3) Employee Benefits		3000-3999	88,389.00	88,389.00	20,363.33	88,389.00	0.00	0.0%
4) Books and Supplies		4000-4999	157,000.00	157,000.00	28,717.34	157,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,650.00	1,650.00	325.00	1,650.00	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			383,636.00	383,636.00	61,345.77	383,636.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(78,336.00)	(78,336.00)	(66,683.12)	(78,336.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8000-8029	78,336.00	78,336.00	22,000.00	78,336.00	0.00	0.0%
b) Transfers Out		7000-7029	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		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8080-8099	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,336.00	78,336.00	22,000.00	78,336.00		

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	0.00	(44,583.12)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	46,421.00	57,206.00		57,206.00	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)			46,421.00	57,206.00		57,206.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,421.00	57,206.00		57,206.00		
2) Ending Balance, June 30 (E + F1e)			46,421.00	57,206.00		57,206.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	9,334.00	10,312.00		10,312.00		
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	37,087.00	46,894.00		46,894.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	212,000.00	212,000.00	0.00	212,000.00	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			212,000.00	212,000.00	0.00	212,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	75,000.00	75,000.00	14,709.47	75,000.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8880	150.00	150.00	53.18	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,300.00	75,300.00	14,762.65	75,300.00	0.00	0.0%
TOTAL, REVENUES			305,300.00	305,300.00	14,762.65	305,300.00		

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	105,337.00	105,337.00	21,452.14	105,337.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	31,260.00	31,260.00	10,487.96	31,260.00	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			136,597.00	136,597.00	31,940.10	136,597.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,406.00	12,406.00	2,996.71	12,406.00	0.00	0.0%
CASDI/Medicare/Alternative		3301-3302	10,488.00	10,488.00	2,385.61	10,488.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	59,697.00	59,697.00	13,634.52	59,697.00	0.00	0.0%
Unemployment Insurance		3501-3502	987.00	987.00	224.45	987.00	0.00	0.0%
Workers' Compensation		3801-3802	4,565.00	4,565.00	1,041.04	4,565.00	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	246.00	246.00	62.00	246.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			88,389.00	88,389.00	20,363.33	88,389.00	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	2,000.00	12,000.00	4,252.68	12,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	155,000.00	145,000.00	24,464.70	145,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			157,000.00	157,000.00	28,717.34	157,000.00	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)
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	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	175.00	350.00	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	300.00	300.00	0.00	300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		6600	500.00	500.00	150.00	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			1,650.00	1,650.00	325.00	1,650.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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		7436	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			383,636.00	383,636.00	81,345.77	383,636.00		

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		5016	78,336.00	78,336.00	22,000.00	78,336.00	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			78,336.00	78,336.00	22,000.00	78,336.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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		8989	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8987	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)			78,336.00	78,336.00	22,000.00	78,336.00		

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	4,000.00	4,000.00	312.05	4,000.00	0.00	0.0%
5) TOTAL REVENUES			4,000.00	4,000.00	312.05	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		8000-8999	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)			4,000.00	4,000.00	312.05	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Intertund Transfers								
a) Transfers In		6900-6929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,774.00	124,774.00	0.00	124,774.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6930-6979	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		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(124,774.00)	(124,774.00)	0.00	(124,774.00)		

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)			(120,774.00)	(120,774.00)	312.05	(120,774.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,457.00	348,981.00		348,981.00	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)			349,457.00	348,981.00		348,981.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,457.00	348,981.00		348,981.00		
2) Ending Balance, June 30 (E + F1e)			228,683.00	228,207.00		228,207.00		
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	4,000.00	3,524.00		3,524.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	224,683.00	224,683.00		224,683.00		
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 Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	4,000.00	4,000.00	312.05	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	312.05	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	312.05	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8812	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	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		7812	124,774.00	124,774.00	0.00	124,774.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,774.00	124,774.00	0.00	124,774.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6985	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		7851	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 (e - b + c - d)			(124,774.00)	(124,774.00)	0.00	(124,774.00)		

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		8010-8089	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8589	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8789	1,000.00	1,000.00	163.43	1,000.00	0.00	0.0%
5) TOTAL REVENUES			1,000.00	1,000.00	163.43	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	67,203.00	67,380.00	0.00	67,380.00	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			117,203.00	117,380.00	0.00	117,380.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,203.00)	(116,380.00)	163.43	(116,380.00)		
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		7800-7829	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		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8000-8800	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)			(116,203.00)	(116,380.00)	163.43	(116,380.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	116,203.00	116,380.00		116,380.00	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,203.00	116,380.00		116,380.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,203.00	116,380.00		116,380.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9710	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8260	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	1,000.00	1,000.00	163.43	1,000.00	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%
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			1,000.00	1,000.00	163.43	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	163.43	1,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		2600	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	0.00	25,000.00	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	0.00	25,000.00	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	67,203.00	67,380.00	0.00	67,380.00	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			67,203.00	67,380.00	0.00	67,380.00	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		7289	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			117,203.00	117,380.00	0.00	117,380.00		

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		8918	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		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7818	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		8985	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		8978	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		7851	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	30,000.00	30,000.00	4,196.98	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	4,196.98	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	50,000.00	0.00	50,000.00	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	50,000.00	0.00	50,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,000.00)	(20,000.00)	4,196.98	(20,000.00)		
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		7800-7829	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		6980-6999	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)			(45,000.00)	(20,000.00)	4,195.99	(20,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,177,595.00	1,262,564.00		1,262,564.00	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)			1,177,595.00	1,262,564.00		1,262,564.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,177,595.00	1,262,564.00		1,262,564.00		
2) Ending Balance, June 30 (E + F1e)			1,132,595.00	1,242,564.00		1,242,564.00		
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		9716	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,132,595.00	1,242,564.00		1,242,564.00		
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 Column B & D (F)
FEDERAL REVENUE								
FEMA		8251	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8280	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		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	30,000.00	30,000.00	4,198.98	30,000.00	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%
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			30,000.00	30,000.00	4,198.98	30,000.00	0.00	0.0%
TOTAL REVENUES			30,000.00	30,000.00	4,198.98	30,000.00		

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 A & 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		2800	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	75,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	50,000.00	0.00	50,000.00	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			75,000.00	50,000.00	0.00	50,000.00		

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								
From: General Fund/CSSF		8812	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	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		5953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		5985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		5971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		5972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		5973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		5973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		5970	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7890	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		5980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		5980	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 (e - b + c - d + a)			0.00	0.00	0.00	0.00		

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: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 07, 2010

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **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: Elizabeth Nikki Guzman

Telephone: (530) 233-7201 ext. 106

Title: Director of Business Services

E-mail: eguzman@modoc.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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	582.60	572.10	521.64	572.99	0.89	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	263.12	269.92	260.36	263.12	(6.80)	-3%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	13.00	13.00	13.00	13.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	858.72	855.02	795.00	849.11	(5.91)	-1%
8. ADA for Necessary Small Schools also Included in lines 1 - 4.	300.03	302.28	268.64	300.03	(2.25)	-1%
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)	858.72	855.02	795.00	849.11	(5.91)	-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.

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	6,803.32	6,803.32	6,803.32
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,778.32	6,778.32	6,778.32
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,778.32	6,778.32	6,778.32
b. Revenue Limit ADA	0033	558.69	552.74	549.08
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,786,979.60	3,746,648.60	3,721,839.95
6. Allowance for Necessary Small School	0489	2,347,259.00	2,347,946.00	2,347,259.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	497,917.00	497,917.00	465,097.00
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	(19.17)	(18.85)	(0.40)
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	19,879.00	20,407.00	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	6,652,015.43	6,612,899.75	6,534,195.55
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	5,431,038.00	5,399,102.00	5,360,458.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	14,575.00	14,559.00	14,559.00
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	25,966.00	22,278.00	22,278.00
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)	---	(11,391.00)	(7,719.00)	(7,719.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	5,419,647.00	5,391,383.00	5,352,739.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	2,663,689.00	2,560,479.00	2,752,404.00
26. Miscellaneous Funds	0588	0.00	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	2,663,689.00	2,560,479.00	2,752,404.00
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	2,755,958.00	2,830,904.00	2,600,335.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	72,577.00	72,418.00	72,979.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(220,704.00)	(219,738.00)	1.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(293,281.00)	(292,156.00)	(72,978.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,462,677.00	2,538,748.00	2,527,357.00
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

First Interim
2010-11 INTERIM REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October						
A. BEGINNING CASH	9110	1,224,658.51	1,405,813.89	1,725,912.90	1,713,916.15	1,010,204.72	510,295.23
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	0.00	0.00	1,314.23	0.00	0.00	1,342,762.50
Principal Apportionment	8010-8019	0.00	621,525.00	639,481.00	130,453.00	0.00	464,401.00
Miscellaneous Funds	8080-8099	1,248.19	1,266.54	1,933.64	1,972.77	1,979.00	1,979.00
Federal Revenue	8100-8299	0.00	1,962.04	422,203.02	772.77	114,793.85	13,175.98
Other State Revenue	8300-8599	36,247.00	0.00	0.00	85,191.03	156,224.60	187,018.00
Other Local Revenue	8600-8799	3,519.38	6,901.34	7,498.00	27,886.64	11,601.48	18,287.25
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		41,014.57	631,654.92	1,072,429.89	246,276.21	284,598.93	2,027,623.73
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	32,356.73	32,750.90	274,546.42	284,268.03	288,300.92	313,207.00
Classified Salaries	2000-2999	66,906.76	67,197.02	99,640.13	105,236.10	107,600.99	108,903.00
Employee Benefits	3000-3999	53,944.35	62,382.45	176,028.87	177,925.91	181,200.42	183,600.00
Books, Supplies and Services	4000-5999	179,256.97	71,431.46	67,823.64	95,421.84	179,406.09	287,315.00
Capital Outlay	6000-6599	0.00	0.00	144,985.50	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	22,000.00	28,000.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/ Non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		332,464.81	233,761.83	763,024.56	684,851.88	784,508.42	893,025.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	502,851.59	(70,932.43)	(274,607.34)	(265,137.82)	0.00	0.00
Accounts Payable	9500	30,245.97	6,861.65	46,794.74	(2.06)	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		472,605.62	(77,794.08)	(321,402.08)	(265,135.76)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		181,155.38	320,099.01	(11,996.75)	(703,711.43)	(499,909.49)	1,134,598.73
F. ENDING CASH (A + E)		1,405,813.89	1,725,912.90	1,713,916.15	1,010,204.72	510,295.23	1,644,893.96
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH	9110	1,644,893.96	1,228,778.56	1,108,421.66	477,226.51	704,803.69	615,320.03		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	0.00	0.00	(114,797.00)	683,314.00	261,184.00	181,675.00	396,951.27	2,752,404.00
Principal Apportionment	8010-8019	185,759.00	1,000.00	0.00	7,391.00	3,000.00	0.00	474,347.00	2,527,357.00
Miscellaneous Funds	8080-8099	1,979.00	1,979.00	1,979.00	1,979.00	1,979.00	2,003.86	0.00	22,278.00
Federal Revenue	8100-8299	16,000.15	663,778.73	16,055.00	134,754.00	34,024.79	6,277.00	88,208.67	1,512,006.00
Other State Revenue	8300-8599	169,037.46	70,944.00	148,222.60	91,706.00	92,527.60	89,140.00	343,870.71	1,470,129.00
Other Local Revenue	8600-8799	8,622.49	20,959.37	9,845.25	13,580.18	17,811.95	57,846.45	69,282.22	273,642.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	124,774.00	0.00	0.00	124,774.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	2,933,256.51	2,933,256.51
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		381,398.10	758,661.10	61,304.85	932,724.18	535,301.34	336,942.31	4,305,916.38	11,615,846.51
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	288,300.00	356,300.00	288,300.00	288,300.00	288,300.00	356,769.00	0.00	3,091,699.00
Classified Salaries	2000-2999	107,700.00	119,428.00	109,800.00	108,600.00	109,700.00	138,995.00	0.00	1,249,707.00
Employee Benefits	3000-3999	181,200.00	208,590.00	181,200.00	181,200.00	181,300.00	184,850.00	0.00	1,953,422.00
Books, Supplies and Services	4000-5999	220,215.00	194,700.00	93,200.00	98,047.00	107,000.00	121,512.50	16,500.00	1,731,829.50
Capital Outlay	6000-6599	0.00	0.00	0.00	29,000.00	0.00	0.00	0.00	173,985.50
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	24,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	20,000.00	0.00	0.00	8,336.00	0.00	78,336.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/ Non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		797,415.00	879,018.00	692,500.00	705,147.00	686,300.00	834,462.50	16,500.00	8,302,979.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	61,515.00	0.00	(125,616.57)	(171,927.57)
Accounts Payable	9500	98.50	0.00	0.00	0.00	0.00	0.00	(53,738.35)	30,260.45
TOTAL PRIOR YEAR TRANSACTIONS		(98.50)	0.00	0.00	0.00	61,515.00	0.00	(71,878.22)	(202,188.02)
E. NET INCREASE/DECREASE (B - C + D)		(416,115.40)	(120,356.90)	(631,195.15)	227,577.18	(89,483.66)	(497,520.19)	4,217,538.16	3,110,679.49
F. ENDING CASH (A + E)		1,228,778.56	1,108,421.66	477,226.51	704,803.69	615,320.03	117,799.84		
G. ENDING CASH, PLUS ACCRUALS									4,335,338.00

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)
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	5,302,039.00	-6.28%	4,968,990.94	1.63%	5,050,167.28
2. Federal Revenues	8100-8299	1,512,006.00	-15.65%	1,275,417.00	-51.28%	621,385.00
3. Other State Revenues	8300-8599	1,470,129.00	-8.42%	1,346,373.00	1.61%	1,368,109.00
4. Other Local Revenues	8600-8799	273,642.00	-2.51%	266,761.00	0.57%	268,292.00
5. Other Financing Sources	8900-8999	124,774.00	-25.44%	93,027.00	-37.26%	58,364.00
6. Total (Sum lines A1 thru A5)		8,682,590.00	-8.43%	7,950,568.94	-7.35%	7,366,317.28
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				3,091,699.00		2,982,601.00
b. Step & Column Adjustment				40,402.00		40,605.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(149,500.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,091,699.00	-3.53%	2,982,601.00	1.36%	3,023,206.00
2. Classified Salaries						
a. Base Salaries				1,249,707.00		1,186,365.00
b. Step & Column Adjustment				9,635.00		11,925.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(72,977.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,249,707.00	-5.07%	1,186,365.00	1.01%	1,198,290.00
3. Employee Benefits	3000-3999	1,953,422.00	-4.26%	1,870,271.00	0.04%	1,871,009.00
4. Books and Supplies	4000-4999	842,617.00	-24.39%	637,064.00	-0.47%	634,098.00
5. Services and Other Operating Expenditures	5000-5999	889,212.00	-3.85%	854,980.00	-0.07%	854,339.00
6. Capital Outlay	6000-6999	173,986.00	-83.33%	29,000.00	0.00%	29,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,000.00	0.00%	24,000.00	0.00%	24,000.00
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	78,336.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,302,979.00	-8.66%	7,584,281.00	0.65%	7,633,942.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		379,611.00		366,287.94		(267,624.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,955,727.00		4,335,338.00		4,701,625.94
2. Ending Fund Balance (Sum lines C and D1)		4,335,338.00		4,701,625.94		4,434,001.22
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,700.00		2,700.00		2,700.00
b. Designated for Economic Uncertainties	9770	3,767,328.00		4,133,615.94		3,865,991.22
c. Fund Balance Designations	9775, 9780	565,310.00		565,310.00		565,310.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,335,338.00		4,701,625.94		4,434,001.22

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	3,767,328.00		4,133,615.94		3,865,991.22
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
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	3,524.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,770,852.00		4,133,615.94		3,865,991.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.42%		54.50%		50.64%
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? 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):	No					
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)		782.00		779.24		775.56
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		8,302,979.00		7,584,281.00		7,633,942.00
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)		8,302,979.00		7,584,281.00		7,633,942.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		332,119.16		303,371.24		305,357.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		60,000.00		60,000.00		60,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		332,119.16		303,371.24		305,357.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. B-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	5,302,039.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,778.32	0.00%	6,778.32	1.79%	6,899.32
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		549.08	-3.97%	527.28	-0.35%	525.44
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,721,839.95	-3.97%	3,574,072.57	1.43%	3,625,178.70
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		2,812,355.60	-9.23%	2,552,775.00	1.90%	2,601,278.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1e plus A1d, ID 0082)		6,534,195.55	-6.23%	6,126,847.57	1.63%	6,226,456.70
f. Deficit Factor (Form RLI, line 16)		0.82037	0.00%	0.82037	0.00%	0.82037
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		5,360,458.00	-6.23%	5,026,281.94	1.63%	5,107,998.28
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	0.00	0.00%	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		0.00	0.00%	0.00	0.00%	0.00
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(58,419.00)	-1.93%	(57,291.00)	0.94%	(57,831.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		5,302,039.00	-6.28%	4,968,990.94	1.63%	5,050,167.28
2. Federal Revenues	8100-8299	835,388.00	6.48%	889,502.00	-73.53%	235,470.00
3. Other State Revenues	8300-8599	974,700.00	2.09%	995,038.00	1.52%	1,010,151.00
4. Other Local Revenues	8600-8799	180,943.00	-2.76%	175,943.00	0.00%	175,943.00
5. Other Financing Sources	8900-8999	(412,482.00)	8.43%	(447,247.00)	7.10%	(479,022.00)
6. Total (Sum lines A1k thru A5)		6,880,588.00	-4.34%	6,582,226.94	-8.96%	5,992,709.28
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				2,649,764.00		2,743,881.00
b. Step & Column Adjustment				35,932.00		37,233.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				58,185.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,649,764.00	3.55%	2,743,881.00	1.36%	2,781,114.00
2. Classified Salaries						
a. Base Salaries				729,166.00		737,681.00
b. Step & Column Adjustment				6,540.00		8,844.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,975.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	729,166.00	1.17%	737,681.00	1.20%	746,525.00
3. Employee Benefits	3000-3999	1,558,595.00	-0.73%	1,547,242.00	-0.09%	1,545,846.00
4. Books and Supplies	4000-4999	439,881.00	-11.65%	388,650.00	0.00%	388,650.00
5. Services and Other Operating Expenditures	5000-5999	779,529.00	-0.06%	779,029.00	0.00%	779,029.00
6. Capital Outlay	6000-6999	29,000.00	0.00%	29,000.00	0.00%	29,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,000.00	0.00%	24,000.00	0.00%	24,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(42,893.00)	-21.80%	(33,544.00)	0.85%	(33,830.00)
9. Other Financing Uses	7600-7699	78,336.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,245,378.00	-0.47%	6,215,939.00	0.71%	6,260,334.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		635,210.00		366,287.94		(267,624.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,700,128.00		4,335,338.00		4,701,625.94
2. Ending Fund Balance (Sum lines C and D1)		4,335,338.00		4,701,625.94		4,434,001.22
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,700.00		2,700.00		2,700.00
b. Designated for Economic Uncertainties	9770	3,767,328.00		4,133,615.94		3,865,991.22
c. Fund Balance Designations	9775, 9780	565,310.00		565,310.00		565,310.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,335,338.00		4,701,625.94		4,434,001.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. B-C/C) (D)	2012-13 Projection (E)
B. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,767,328.00		4,133,615.94		3,865,991.22
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines B2a and B2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	3,524.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		3,770,852.00		4,133,615.94		3,865,991.22

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.

11/12 = 1.d. & 2.d. other adjustments is from salaries that were paid from 1x restricted funds in 10/11. 12/13 = 2.e. reflects loss of Forest Reserve funding.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. B-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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	676,618.00	-42.96%	385,915.00	0.00%	385,915.00
3. Other State Revenues	8300-8599	495,429.00	-29.08%	351,335.00	1.89%	357,958.00
4. Other Local Revenues	8600-8799	92,699.00	-2.03%	90,818.00	1.69%	92,349.00
5. Other Financing Sources	8900-8999	537,256.00	0.56%	540,274.00	-0.53%	537,886.00
6. Total (Sum lines A1 thru A5)		1,802,002.00	-24.07%	1,368,342.00	0.38%	1,373,608.00
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				441,935.00		238,720.00
b. Step & Column Adjustment				4,470.00		3,372.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(207,685.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	441,935.00	-45.98%	238,720.00	1.41%	242,092.00
2. Classified Salaries						
a. Base Salaries				520,541.00		448,684.00
b. Step & Column Adjustment				3,095.00		3,081.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(74,952.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	520,541.00	-13.80%	448,684.00	0.69%	451,765.00
3. Employee Benefits	3000-3999	394,827.00	-18.18%	323,029.00	0.66%	325,163.00
4. Books and Supplies	4000-4999	402,736.00	-38.32%	248,414.00	-1.19%	245,448.00
5. Services and Other Operating Expenditures	5000-5999	109,683.00	-30.75%	75,951.00	-0.84%	75,310.00
6. Capital Outlay	6000-6999	144,986.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	42,893.00	-21.80%	33,544.00	0.85%	33,830.00
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)		2,057,601.00	-33.50%	1,368,342.00	0.38%	1,373,608.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(255,599.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		255,599.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. B-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.						
11/12 = 1.d. other adjustments is from salaries that were paid from 1x restricted funds in 10/11 and 1x Education Jobs Bill; 2.d. other adjustments is from salaries that were paid from 1x restricted funds in 10/11 and from short-term instructional aide positions in 10/11.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	212,000.00	0.00%	212,000.00	0.00%	212,000.00
3. Other State Revenues	8300-8599	18,000.00	0.00%	18,000.00	0.00%	18,000.00
4. Other Local Revenues	8600-8799	75,300.00	0.00%	75,300.00	0.00%	75,300.00
5. Other Financing Sources	8900-8999	78,336.00	1.24%	79,310.00	3.97%	82,461.00
6. Total (Sum lines A1 thru A5)		383,636.00	0.25%	384,610.00	0.82%	387,761.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	136,597.00	0.68%	137,522.00	0.31%	137,943.00
3. Employee Benefits	3000-3999	88,389.00	0.06%	88,438.00	3.09%	91,168.00
4. Books and Supplies	4000-4999	157,000.00	0.00%	157,000.00	0.00%	157,000.00
5. Services and Other Operating Expenditures	5000-5999	1,650.00	0.00%	1,650.00	0.00%	1,650.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
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 (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		383,636.00	0.25%	384,610.00	0.82%	387,761.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	57,206.00		57,206.00		57,206.00
2. Ending Fund Balance (Sum lines C and D1)		57,206.00		57,206.00		57,206.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	10,312.00		10,312.00		10,312.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	46,894.00		46,894.00		46,894.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		57,206.00		57,206.00		57,206.00
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Only step increases for classified salaries and associated benefits have been changed in the multi-year projections.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	4,000.00	-50.00%	2,000.00	-50.00%	1,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		4,000.00	-50.00%	2,000.00	-50.00%	1,000.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
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	124,774.00	-25.45%	93,024.00	-37.26%	58,364.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		124,774.00	-25.45%	93,024.00	-37.26%	58,364.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(120,774.00)		(91,024.00)		(57,364.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	348,981.00		228,207.00		137,183.00
2. Ending Fund Balance (Sum lines C and D1)		228,207.00		137,183.00		79,819.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	3,524.00		5,524.00		6,524.00
c. Fund Balance Designations	9775, 9780	224,683.00		131,659.00		73,295.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		228,207.00		137,183.00		79,819.00
(Line D3e must agree with Line D2)						

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

This fund is used for long-term current retiree obligations. Each year the cost of retiree plans is transferred to the General Fund. Interest is projected at a smaller amount each year due to the fund balance decreasing from the transfers out for retiree benefits paid.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. B-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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,000.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		1,000.00	-100.00%	0.00	0.00%	0.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	25,000.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	25,000.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	67,380.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
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 (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		117,380.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(116,380.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	116,380.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		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	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
No new building projects are estimated to happen during the subsequent years.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	30,000.00	0.00%	30,000.00	0.00%	30,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		30,000.00	0.00%	30,000.00	0.00%	30,000.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	50,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
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 (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,000.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(20,000.00)		30,000.00		30,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,262,564.00		1,242,564.00		1,272,564.00
2. Ending Fund Balance (Sum lines C and D1)		1,242,564.00		1,272,564.00		1,302,564.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	1,242,564.00		1,272,564.00		1,302,564.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		1,242,564.00		1,272,564.00		1,302,564.00
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Capital outlay in the current year is for two ARB bus grant match requirements. No capital outlay is estimated for subsequent years at this time.						

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	558.69	549.08	-1.7%	Met
1st Subsequent Year (2011-12)	547.52	527.28	-3.7%	Not Met
2nd Subsequent Year (2012-13)	562.24	525.44	-6.5%	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 budget adoption 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)

The district has been experiencing declining enrollment for the last several years. Current year enrollment had a larger decline than anticipated so ADA projections have been revised to reflect the current enrollment rolled forward two years. This additional loss of enrollment is estimated to be from the poor economy in the state and at the county level and families moving out of the area.

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: -2.0% to +2.5%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	866	850	-1.8%	Met
1st Subsequent Year (2011-12)	881	847	-3.9%	Not Met
2nd Subsequent Year (2012-13)	884	843	-4.6%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Subsequent years have been revised to take the current enrollment rolled forward along with kindergarten projections. This projected enrollment was revised due to a large unforeseen drop in enrollment this fall, mostly from families moving out of the area.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	873	956	91.3%
Second Prior Year (2008-09)	835	917	91.1%
First Prior Year (2009-10)	838	896	93.5%
Historical Average Ratio:			92.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.5%

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)	782	860	92.0%	Met
1st Subsequent Year (2011-12)	779	847	92.0%	Met
2nd Subsequent Year (2012-13)	778	843	92.1%	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 budget adoption.

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

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

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

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2010-11)	5,126,366.00	5,279,761.00	3.0%	Not Met
1st Subsequent Year (2011-12)	5,141,352.00	4,958,979.00	-3.5%	Not Met
2nd Subsequent Year (2012-13)	5,353,231.00	5,050,168.00	-5.7%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Difference is from state budget act in October reducing the RL deficit and doing away with the ongoing 3.85% cut to funded RL. Subsequent years differences are also from revised COLA projections and revised projected ADA due to a larger than anticipated decline in current year enrollment.

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)	5,426,860.19	6,337,236.73	85.6%
Second Prior Year (2008-09)	5,750,141.65	6,897,230.87	83.4%
First Prior Year (2009-10)	5,518,618.96	6,376,602.61	86.5%
Historical Average Ratio:			85.2%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.2% to 89.2%	81.2% to 89.2%	81.2% to 89.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	4,937,525.00	6,167,042.00	80.1%	Not Met
1st Subsequent Year (2011-12)	5,028,804.00	6,215,939.00	80.9%	Not Met
2nd Subsequent Year (2012-13)	5,073,485.00	6,260,334.00	81.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to increase in ARRA funds and reductions through attrition and retirement, the ratio is spiked for the first prior year. This has caused our historical average ratio to be higher than normal. The district will return to it's normal 77% to 85% range during current and future years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	1,221,303.00	1,512,006.00	23.8%	Yes
1st Subsequent Year (2011-12)	1,275,417.00	1,275,417.00	0.0%	No
2nd Subsequent Year (2012-13)	621,385.00	621,385.00	0.0%	No

Explanation:
(required if Yes)

Current year federal revenues at first interim include carryover amounts from prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	1,327,131.00	1,470,129.00	10.8%	Yes
1st Subsequent Year (2011-12)	1,367,023.00	1,346,373.00	-1.5%	No
2nd Subsequent Year (2012-13)	1,390,352.00	1,368,109.00	-1.6%	No

Explanation:
(required if Yes)

Current year state revenues at first interim include carryover amounts from prior year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	259,225.00	273,642.00	5.6%	Yes
1st Subsequent Year (2011-12)	261,761.00	266,761.00	1.9%	No
2nd Subsequent Year (2012-13)	263,292.00	268,292.00	1.9%	No

Explanation:
(required if Yes)

Current year local revenues at first interim include a \$10,000 local grant for adult education services and \$4,417 microsoft voucher reimbursement.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	635,821.00	842,617.00	32.5%	Yes
1st Subsequent Year (2011-12)	633,125.00	637,064.00	0.6%	No
2nd Subsequent Year (2012-13)	628,502.00	634,988.00	0.9%	No

Explanation:
(required if Yes)

Current year supplies at first interim include carryover amounts from prior year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	853,802.00	889,212.00	4.1%	No
1st Subsequent Year (2011-12)	854,302.00	854,980.00	0.1%	No
2nd Subsequent Year (2012-13)	854,302.00	854,339.00	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	2,807,659.00	3,255,777.00	16.0%	Not Met
1st Subsequent Year (2011-12)	2,904,201.00	2,888,551.00	-0.6%	Met
2nd Subsequent Year (2012-13)	2,275,029.00	2,267,786.00	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	1,489,623.00	1,731,829.00	16.3%	Not Met
1st Subsequent Year (2011-12)	1,487,427.00	1,492,044.00	0.3%	Met
2nd Subsequent Year (2012-13)	1,482,604.00	1,469,437.00	-0.4%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Current year federal revenues at first interim include carryover amounts from prior year.
Explanation: Other State Revenue (linked from 6A if NOT met)	Current year state revenues at first interim include carryover amounts from prior year.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Current year local revenues at first interim include a \$10,000 local grant for adult education services and \$4,417 microsoft voucher reimbursement.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Current year supplies at first interim include carryover amounts from prior year.
Explanation: Services and Other Exps (linked from 6A if NOT met)	

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 6150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	76,984.48	394,630.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		394,630.00	

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

☐	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(O)])
☐	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 uses¹, 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)	45.4%	54.5%	50.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	15.1%	18.2%	16.9%

8B. Calculating the District's Deficit Spending Percentages

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

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)	635,210.00	6,245,378.00	N/A	Met
1st Subsequent Year (2011-12)	366,287.94	6,215,939.00	N/A	Met
2nd Subsequent Year (2012-13)	(267,624.72)	6,260,334.00	4.3%	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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2010-11)	4,335,338.00		Met
1st Subsequent Year (2011-12)	4,701,625.94		Met
2nd Subsequent Year (2012-13)	4,434,001.22		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2010-11)	117,788.84		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)	782	779	776
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,302,979.00	7,584,281.00	7,633,942.00
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)	8,302,979.00	7,584,281.00	7,633,942.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	332,119.16	303,371.24	305,357.68
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	60,000.00	60,000.00	60,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	332,119.16	303,371.24	305,357.68

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)		Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)		3,787,328.00	4,133,615.94	3,865,991.22
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)		0.00	0.00	0.00
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)		3,524.00	0.00	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)		0.00	0.00	0.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)		3,770,852.00	4,133,615.94	3,865,991.22
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)		45.42%	54.50%	50.64%
District's Reserve Standard (Section 10B, Line 7):		332,119.16	303,371.24	305,357.88
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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42803)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1899, Object 8980)					
Current Year (2010-11)	(537,258.00)	(537,258.00)	0.0%	0.00	Met
1st Subsequent Year (2011-12)	(532,912.00)	(540,274.00)	1.4%	7,362.00	Met
2nd Subsequent Year (2012-13)	(528,188.00)	(537,386.00)	1.7%	9,228.00	Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	(124,774.00)	(124,774.00)	0.0%	0.00	Met
1st Subsequent Year (2011-12)	(83,024.00)	(83,024.00)	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	(58,364.00)	(58,364.00)	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	(78,336.00)	(78,336.00)	0.0%	0.00	Met
1st Subsequent Year (2011-12)	(79,310.00)	(79,310.00)	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	(82,461.00)	(82,461.00)	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.
Explain how any increase in annual payments will be funded. Also, explain how any decreases to funding sources used to pay long-term commitments will be replaced.
¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If Budget Adoption data exist (Form 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 date in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for Items 1a and 1b, and enter all other data, as applicable.

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

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

No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	Objects 1000-2999	40,147

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	46,804	40,147		

Other Long-term Commitments (continued):

Total Annual Payments:	46,804	40,147	0	0
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.

- 1e. 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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,532,872.00	2,532,872.00
2,119,080.00	2,532,872.00

Actuarial	Actuarial
May 10, 2010	May 10, 2010

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

Budget Adoption (Form 01CS, Item S7A)	First Interim
333,859.00	333,859.00
333,859.00	333,859.00
333,859.00	333,859.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

124,774.00	124,774.00
93,024.00	93,024.00
58,364.00	58,364.00

- 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)

124,774.00	124,774.00
93,024.00	93,024.00
58,364.00	58,364.00

- d. Number of retirees receiving OPEB benefits
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

18	18
13	13
9	9

4. Comments:

Actuarial report was revised this summer to reflect an error on reporting the amount set aside for long-term retiree obligations as part of an irrevocable trust. This changed the amount that is reported on 2.b.

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4, as applicable.

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, skip to section S8B.

If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	62.5	47.0	47.0	47.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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:

n/a

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

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

27,244

7. Amount included for any tentative salary schedule increases

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

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

- 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)
No	No	No
617,603	617,603	617,603
92.2%	92.2%	92.2%
1.7%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- 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)
Yes	Yes	Yes
42,178	42,600	38,718
0.0%	0.0%	0.0%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	41.1	37.5	37.5	37.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

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

10,872

7. Amount included for any tentative salary schedule increases

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

0

0

0

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No
402,204	402,204	402,204
98.0%	98.0%	98.0%
0.0%	0.0%	0.0%

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

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

No		
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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
16,927	14,272	8,081
0.0%	0.0%	0.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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	10.0	9.0	9.0	9.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

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

6,235

4. Amount included for any tentative salary schedule increases

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

**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)
No	No	No
118,264	118,264	118,264
97.5%	97.5%	97.5%
1.7%	0.0%	0.0%

**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)
Yes	Yes	Yes
11,360	10,295	7,300
0.0%	0.0%	0.0%

**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)
Yes	Yes	Yes
6,880	6,880	6,880
0.0%	0.0%	0.0%

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?

No

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

Yes

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

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 42127.5(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)

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End of School District First Interim Criteria and Standards Review