WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Paul Carras - President
Paul Long - Vice President
Kris Wyatt - Clerk
Brian Haley - Member
Damian Armitage - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent of Educational Services
Joyce Lopes, Assistant Superintendent of Business Services
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services

STUDENT ENROLLMENT

School	2009 CBEDS	11/03/10	12/01/10
Sheridan School (K-5)	88	85	86
First Street School (K-5)	411	449	452
Carlin C. Coppin Elementary (K-5)	446	418	412
Creekside Oaks Elementary (K-5)	624	624	625
Twelve Bridges Elementary (K-5)	708	712	714
Foskett Ranch Elementary (K-5)	542	539	544
Lincoln Crossing Elementary (K-5)	608	611	614
Glen Edwards Middle (6-8)	632	694	688
Twelve Bridges Middle School (6-8)	837	818	816
Lincoln High School (9-12)	1,471	1,488	1,474
Phoenix High School (10-12)	80	69	76
PCOE Home School	0	0	0
TOTAL:	**6,447**	**6,507**	**6,501**

Preschool/Head Start

First & J Street	24
Carlin Coppin	23 - A.M. /20 - P.M.
Sheridan	20

Pre-K/Special Ed

Foskett	14
FSS PPPIP	37
Carlin Coppin	8

Adult Education 223

First-5 Program
First Street 20-A.M. / 17-P.M.

GLOBAL DISTRICT GOALS

- Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
- Foster a safe, caring environment where individual differences are valued and respected.
- Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
- Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
- Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District
Regular Meeting of the Board of Trustees
December 21, 2010, 7:00 P.M.
CITY HALL/DISTRICT OFFICE – FIRST FLOOR
600 Sixth Street, Lincoln, CA 95648

AGENDA

2010-2011 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:30 P.M. START

1. **CALL TO ORDER** – City Hall/District Office – First Floor

6:35 P.M.

2. **CLOSED SESSION** – City Hall/District Office – Fourth Floor

   2.1 **CONFERENCE WITH LABOR NEGOTIATOR**
   Bargaining groups: WPTA & CSEA Negotiations
   Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy Superintendent of Educational Services, Ryan Davis, Director of Human Services

   2.2 **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – City Hall/District Office – First Floor

   3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
   Bargaining groups: WPTA & CSEA Negotiations
   Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy Superintendent of Educational Services, Ryan Davis, Director of Human Services

   3.2 **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

4. **CONSENT AGENDA**

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

4.1 Certificated Personnel Report
4.2 Approve California Environmental Quality Act Certification for the Glen Edwards Middle School Fire Repair and Rebuild.
4.3 Approve Legal Services Contract between The Wright Law Office and Western

Placer Unified School District.

4.4 Approve Legal Services Contract between Law Office of David W. Girard and Western Placer Unified School District for the 2009-10 School Year.

4.5 Approve Legal Services Contract between Law Office of David W. Girard and Western Placer Unified School District for the 2010-11 School Year.

Roll call vote:

5. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Carlos DeLa Fuente

6.2 Western Placer Teacher's Association – Mike Agrippino

6.3 Western Placer Classified Employee Association – Mike Kimbrough

6.4 Superintendent - Scott Leaman

7. ♦ACTION ♦DISCUSSION ♦INFORMATION

Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.

7.1 Discussion/ Action **APPROVAL OF CONTRACT FOR ARCHITECTURAL AND ENGINEERING SERVICES BETWEEN RAINFORTH GRAU ARCHITECTS AND THE WESTERN PLACER UNIFIED – Allen**
(10-11 G & O Component I, IV, V)

- On October 10, 2010 a fire erupted at Glen Edwards Middle School during which severe damage was done to over 50% of Wing B. We have worked with Travelers Insurance and have agreed upon an amount 'not to exceed' for architectural/engineering services for plan preparation and submittal to the Division of State Architect (DSA) through contract close-out. Rainforth Grau Architects is in the district's pool of competitively selected architects and is also the firm that completed the GEMS Master Plan.

7.2 Action **FIRST INTERIM REPORT – Lopes** *(10-11 G & O Component I, II, III, IV, V)*

- The District Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

In certifying the 2010/11 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The district will need to implement $9.5 million in ongoing budget reductions over the next three fiscal years, or identify other available ongoing revenues, to retain a positive certification. Staff will convene a district budget committee in January to begin the process of identifying potential areas for reduction.

8. BOARD OF TRUSTEES

8.1 New Board Workshop

8.2 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Twelve Bridges High School

8.3 BOARD MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  - January 4, 2011 7:00 P.M., Regular Board of Trustees Meeting – Lincoln High School, Performing Arts Theater
  - January 18, 2011 7:00 P.M., Regular Meeting of the Board of Trustee – Glen Edwards Middle School – Multi-Purpose Room

10. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **City Hall/District Office – Fourth Floor Overlook Room**
Date: **Tuesday, December 21, 2010**
Time: **6:35 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. **PERSONNEL**
   - * PUBLIC EMPLOYEE APPOINTMENT
   - * PUBLIC EMPLOYEE EMPLOYMENT
   - * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
   - * **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
   - * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. **CONFERENCE WITH LABOR NEGOTIATOR**

10. STUDENTS
    - * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
    - * STUDENT PRIVATE PLACEMENT
    - * INTERDISTRICT ATTENDANCE APPEAL
    - * STUDENT ASSESSMENT INSTRUMENTS
    - * STUDENT RETENTION APPEAL, Pursuant to BP 5123

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
   a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
   a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **LIABILITY CLAIMS**
   a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   b. Agency claims against.

7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
   a. Consultation with: specify name of law enforcement agency and title of officer.

8. **PERSONNEL:**
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed

9. **CONFERENCE WITH LABOR NEGOTIATOR**
   a. Name any employee organization with whom negotiations to be discussed are being conducted.
   b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   c. Identify by name the agency's negotiator

10. **STUDENTS:**
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      ●Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Bargaining Groups:
WPTA & CSEA Negotiations
Agency Negotiators:
Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent
Ryan Davis, Director of Human Services

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Public Employee Discipline/
Dismissal/Release

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to the Public Employee Discipline/Dismissal/Release.

RECOMMENDATION:

Disclose any action taken.

wp/rk/factform

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

December 21, 2010

CERTIFICATED/MANAGEMENT

RESIGNATION

1. **Julie Rau, RSP Teacher, First Street Elementary/Creekside Oaks Elementary**

4.1.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:

California Environmental
Quality Act Certification
For the Glen Edwards Middle
School Fire Repair and Rebuild

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Cathy Allen, Assistant Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Facilities & Maintenance Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:
The repair and rebuilding necessary due to the fire at Glen Edwards Middle School qualifies for a Categorical Exemption under Section 15300.2 of Article 19 of the California Environmental Quality Act (CEQA) Guidelines.

To remain in compliance with CEQA the district must certify that, in this case, the project qualifies for a Class 14 Exemption under CEQA.

RECOMMENDATION:
Staff requests the board approve the attached Notice of Exemption. Upon approval, staff requests the Board approve the attached Form SAB 490 as required for CEQA compliance.

STATE OF CALIFORNIA
CALIFORNIA ENVIRONMENTAL QUALITY ACT CERTIFICATION
SAB 490 (REV. 04/98)

STATE ALLOCATION BOARD
OFFICE OF PUBLIC SCHOOL CONSTRUCTION

SCHOOL DISTRICT	APPLICATION NUMBER
Western Placer Unified School District	N/A
PROJECT NAME	**COUNTY**
Glen Edwards Middle School Fire Reconstruction	Placer

General Instructions:

This form must be completed by all Districts after they have performed all relevant California Environmental Quality Act (CEQA) requirements detailed in the Public Resources Code and regulations. After CEQA requirements are completed and the information is certified by the District Representative and President/Secretary of the Governing Board, this form must be forwarded to the Office of Public School Construction. All documents must have original signatures unless a copy is specified.

Note: Please be advised that documentary evidence of CEQA compliance should be retained by the district and may be subject to future audit.

Part A — Notice of Categorical Exemption

Specific Instructions: *The district must self-certify performance of at least one class of exemption when this method of compliance with CEQA is utilized.*

☐ CLASS 1 EXEMPTION: This project only required minor alterations to existing public structures involving negligible expansion of use beyond that which previously existed and the Categorical Exemption has been filed and dated with the County clerk (for additional information see the *Applicant Handbook on Categorical Exemptions page 3-B-5).*

☒ CLASS 2 EXEMPTION: This project only entails replacement of existing structures where the new structure will be located on the same site as the structure replaced and the Categorical Exemption has been filed and dated with the County clerk (for additional information see the *Applicant Handbook on Categorical Exemption page 3-B-5*).

☐ CLASS 14 EXEMPTION: This project only includes an addition to an existing school and the addition does not increase the original student capacity by more than 25 percent or ten classrooms (whichever is less) and the Categorical Exemption has been filed and dated with the County clerk (for additional information see the *Applicant Handbook on Categorical Exemptions page 3-B-5).*

Part B — Negative Declaration

Specific Instructions: *The district must self-certify compliance with all Negative Declaration criteria listed below when this method of compliance with CEQA is utilized. For additional information relative to CEQA, see the Applicant Handbook page 3-B-4.*

☐ An Initial environmental study which includes responses has been completed.

☐ The district has consulted with persons/organizations for comment prior to the district's adoption of the negative declaration (the list of those persons/organizations must be maintained for documentation and audit purposes).

☐ The district provided the Negative Declaration upon request to receive public comment and responded to all public comments.

☐ The district has evidence that the site has been investigated for previous or current use as a hazardous or solid disposal site, hazardous substance release site or site which contains pipeline which carry hazardous substances, materials, or hazardous wastes.

Continued on the reverse side

4.2.1

☐ The district submitted the Negative Declaration to the Office of Planning and Research (OPR) State Clearinghouse including a date (Note: this fact must be documented for audit purposes by an OPR State Clearinghouse environmental document transmittal form complete with clearinghouse number).

☐ The closing letter from the OPR State Clearinghouse (acknowledging compliance with OPR review requirements) has been obtained.

☐ A Notice of Determination date stamped by the county clerk has been obtained.

Part C **Environmental Impact Report (EIR)**

Specific Instructions: The self-certifying district must indicate compliance with all Environmental Impact Report criteria listed below when this method of compliance with CEQA is utilized. For additional information relative to CEQA, see the Applicant Handbook page 3-B-4.

☐ An initial environmental study which includes responses has been completed.

☐ The district has consulted with persons/organizations for comment prior to the district filing the notice of completion (the list of those persons/organizations must be maintained for documentation and audit purposes).

☐ The district has evidence that the site has been investigated for previous or current use as a hazardous or solid disposal site, hazardous substance release site or site which contains pipelines which carry hazardous substances, materials, or hazardous wastes.

☐ The District has evidence that the State Clearinghouse has received a notice of completion of the draft EIR.

☐ The District provided the EIR upon request to receive and record public comment and responded to all public comments (if there were no public comments, the district must document that no comments were received).

☐ A closing letter from the OPR State Clearinghouse has been obtained.

☐ A district has completed the final EIR.

☐ If serious adverse environmental consequences has been identified, the district has completed a statement of overriding considerations warranting project approval.

☐ A Notice of Determination date stamped by the County Clerk and State Clearinghouse has been obtained.

PART D **DISTRICT CERTIFICATION**

We certify under penalty of perjury that the Governing Board has reviewed this form and supporting documents, that the contents properly set forth the request of the District for funding under Chapter 12, Part 10, of the Education Code, and that the information contained herein is true and accurate to the best of our knowledge and belief. We are aware of Section 17041.2 of the Education Code and 12560 of the Government Code which provide for penalties when information is erroneously self-certified. Submission of the form was authorized by Board action _____, ____.

Both signature blocks must be completed

SIGNATURE OF DISTRICT REPRESENTATIVE	TITLE	DATE
	Asst. Supt. Facilities & Maint.	
SIGNATURE OF PRESIDENT/CHAIRPERSON OR SECRETARY/CLERK	TITLE	DATE

4.2.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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SUBJECT:
Legal Services Agreement between The Wright Law Office and Western Placer Unified School District

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

Administration is requesting approval of an hourly legal services agreement with The Wright Law Office.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the agreement.

wp/rk/factform

RETAINER AGREEMENT OF THE WRIGHT LAW OFFICE

THIS WRITTEN FEE CONTRACT ("Contract") is entered between Western Placer Unified School District ("Client") and **THE WRIGHT LAW OFFICE / WILLIAM M. WRIGHT** ("Attorney").

1. Scope of Agreement

Client hires Attorney to advise the Board of Trustees on the administrative/personnel hearing involving employee Mike Thornbrough and on any related matters specifically requested by Client and for which Attorney agrees to represent Client. Attorney shall not be responsible for advising Client on issues that are not specifically requested by Client.

2. Duties of Attorney and Client

Attorney shall provide those legal services reasonably required to represent Client in the matters requested by Client. Attorney shall also take reasonable steps to keep Client informed of significant developments and to respond to Client' inquiries.

3. Billing Rate

Client agrees to pay for legal services at the rate of $205.00 per hour for services of William M. Wright, $190.00 per hour for associate attorney services and $80 per hour for law students and/or paralegal services.

4. Costs and Expenses

Attorney shall itemize all costs incurred on each statement. With advance written approval from the Client, Attorney may incur reasonable costs to hire investigators, consultants, attorneys, or expert witnesses reasonably necessary in Attorney's judgment.

5. Statements

Attorney shall send Client a statement for fees and costs incurred every month. Client shall pay Attorney's statements within 30 days after each statement's date.

6. Disclaimer of Guarantee

Attorney has made no promises or guarantees to Client about the outcome of any particular matter, and nothing in this Contract shall be construed as such a promise or guarantee.

7. Discharge and Withdrawal

Client may discharge Attorney at any time. Attorney may withdraw upon providing Client with thirty (30) days written notice of Attorney's intent to withdraw.

8. **Conflict of Interest**

Attorney represents a numerous public agencies as outlined in Attorney's Conflict of Interest Form 700, including the Placer County Local Agency Formation Commission and the Placer County Civil Service Commission. Client waives any conflict or potential conflict arising out of Attorney's representation of such other agencies. Client shall advise Attorney immediately in the event Client believes there is an actual or perceived conflict of interest between Client and one of Attorney's other clients. Client shall immediately advise Attorney in the event client wishes Attorney to abstain in any matter due to an actual conflict or potential conflict of interest.

9. **Supersedes Previous Agreements**

This document and the documents referred to herein are the entire agreement between the parties, and they incorporate or supersede all prior written or oral agreements or understandings.

10. **Termination or Conclusion**

Upon the termination or conclusion of Attorney's services, all unpaid charges for services rendered and costs incurred or advanced through the termination or conclusion date shall become immediately due and payable. Attorney acknowledges his obligation, upon Client's demand, to deliver Client's file to Client at or after the termination or conclusion of Attorney's services.

11. **Commencement of Services**

Attorney's obligation to provide legal services shall commence upon Attorney's receipt of a copy of this Contract signed by Client.

12. **Notice**

Any notice to Client or Attorney should be sent as follows:

Attorney:
William M. Wright
The Wright Law Office
3461 Robin Lane, Suite 3
Cameron Park, CA 95682
Phone: (530) 676-8096
Fax: (530) 676-8426
E-mail: billofwrights@sbcglobal.net

Client:
Scott Leaman, Superintendent
Western Placer Unified School District
600 Sixth Street, Fourth Floor
Lincoln, CA 95648

Dated: 2-16-08

Wm M. Wright
WILLIAM M. WRIGHT
"Attorney"

Dated: 7/23/08

Western Placer Unified School District
"Client"

4.3.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Legal Services Agreement between the Law Office of David W. Girard and Western Placer Unified School District for the 2009-10 School Year

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

Administration is requesting approval of an hourly legal services agreement with the Law Office of David W. Girard.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the agreement.

wp/rk/factform

AGREEMENT FOR THE PROVISION OF LEGAL SERVICES BY GIRARD & EDWARDS

THIS AGREEMENT is made and entered into this 1st day of June, 2009, by and between WESTERN PLACER UNIFIED SCHOOL DISTRICT, hereinafter called "CLIENT," and GIRARD & EDWARDS hereinafter called "ATTORNEYS."

In consideration of the promises and the mutual agreements hereinafter contained, CLIENT and ATTORNEYS agree as follows:

ATTORNEYS agree to provide the following professional services upon request:

1. Represent and advise CLIENT on those aspects of law as directed by the CLIENT;

2. Prepare legal opinions regarding statutes, court decisions, legislation, and other legal issues;

3. Represent the CLIENT before the courts, and other legal and administrative agencies;

4. Assist CLIENT in legal matter relating to administration of the CLIENT;

5. Perform such other duties as may be assigned by CLIENT in meeting its obligations under the law; and

6. Other duties as assigned by CLIENT and acceptable to ATTORNEYS.

ATTORNEYS shall provide those legal services reasonably required to represent CLIENT in these matters. ATTORNEYS shall also take reasonable steps to keep the CLIENT informed of significant developments and respond to the CLIENT's inquiries.

CLIENT shall be truthful with ATTORNEYS, cooperate with ATTORNEYS, keep ATTORNEYS informed of developments, and perform the obligations it has agreed to perform under this Agreement.

This Agreement shall continue in effect thereafter at CLIENT's option, unless terminated in writing with at least 30 days advance notice.

4.4.1

CLIENT agrees to pay ATTORNEYS their hourly rate of Two Hundred Fifty-Five Dollars ($255) for Senior Partners, Two Hundred Fourty-Five ($245) for Partners, Two Hundred Thirty five Dollars ($235) for Associates, One Hundred Thirty-Five Dollars ($135) for paralegal/law clerk, and Eighty Five Dollars ($85) for Administrative Assistant for legal services performed with no cap on the number of hours to be provided at this rate. CLIENT agrees that it will pay ATTORNEYS any increase in their hourly rates. CLIENT will be notified of increases in hourly rates 30 days in advance, either by letter or by a notation on the monthly bill from ATTORNEYS.

Agreements for legal fees other than the current hourly basis may be made by mutual written agreement for special projects.

CLIENT further agrees to reimburse ATTORNEYS for actual and necessary expenses and costs with respect to providing legal services including but not limited to costs of mileage, lodging and travel expenses (including travel time), serving pleadings, filing fees and other charges assessed by courts and other public agencies, arbitrator's fees, court reporters' fees, jury fees, witness fees, investigation expenses, overnight delivery costs, costs of computer research outside of standard databases, consultants' fees and expert witness fees. In addition, CLIENT agrees to pay fifty cents (50¢) per page for copying and a dollar and fifty cents ($1.50) per page for facsimile transmissions. Telephone calls will be billed at a minimum of .30 hours, E-mails will be billed at a minimum of .25 per hour. Fees and costs will be billed to the CLIENT as incurred by ATTORNEY on a monthly basis.

ATTORNEYS shall send CLIENT a statement for fees and costs incurred every calendar month. ATTORNEYS' statements shall: (1) clearly state the hourly rate; (2) the hours billed; and (3) provide a thorough description of the work performed. CLIENT shall pay ATTORNEYS' statements within 30 days of each statement's date.

It is expressly understood and agreed to by both parties that ATTORNEYS, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the CLIENT. Nevertheless CLIENT agrees that is shall provide attorneys with a defense and indemnification for any and all acts undertaken by attorneys on CLIENTS behalf to the extent attorneys would be entitled to such indemnity and defense if attorneys were employed by CLIENT.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement for the provision of legal services.

Scott Leaman, Superintendent Date: 12/15/10

DAVID W. GIRARD Date:

44.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Legal Services Agreement between the Law Office of David W. Girard and Western Placer Unified School District for the 2010-11 School Year

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

Administration is requesting approval of an hourly legal services agreement with the Law Office of David W. Girard.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the agreement.

wp/rk/factform

AGREEMENT FOR THE PROVISION OF LEGAL SERVICES BY GIRARD & EDWARDS

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4. Assist CLIENT in legal matter relating to administration of the CLIENT;

5. Perform such other duties as may be assigned by CLIENT in meeting its obligations under the law; and

6. Other duties as assigned by CLIENT and acceptable to ATTORNEYS.

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CLIENT shall be truthful with ATTORNEYS, cooperate with ATTORNEYS, keep ATTORNEYS informed of developments, and perform the obligations it has agreed to perform under this Agreement.

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CLIENT agrees to pay ATTORNEYS their hourly rate of Two Hundred Fifty-Five Dollars ($255) for Senior Partners, Two Hundred Fourty-Five ($245) for Partners, Two Hundred Thirty five Dollars ($235) for Associates, One Hundred Thirty-Five Dollars ($135) for paralegal/law clerk, and Eighty Five Dollars ($85) for Administrative Assistant for legal services performed with no cap on the number of hours to be provided at this rate. CLIENT agrees that it will pay ATTORNEYS any increase in their hourly rates. CLIENT will be notified of increases in hourly rates 30 days in advance, either by letter or by a notation on the monthly bill from ATTORNEYS.

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IN WITNESS WHEREOF, the parties hereto have signed this Agreement for the provision of legal services.

Scott Leaman, Superintendent Date: 12/15/10

DAVID W. GIRARD Date:

4.5.2

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approval of Contract for Architectural and Engineering Services between Rainforth Grau Architects and the Western Placer Unified School District

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Cathy Allen, Assistant Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Facilities & Maintenance Services

FINANCIAL INPUT/SOURCE:

Travelers Insurance

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:
On October 10, 2010 a fire erupted at Glen Edwards Middle School during which severe damage was done to over 50% of Wing B. We have worked with Travelers Insurance and have agreed upon an amount 'not to exceed' for architectural/engineering services for plan preparation and submittal to the Division of State Architect (DSA) through contract close-out. Rainforth Grau Architects is in the district's pool of competitively selected architects and is also the firm that completed the GEMS Master Plan.

RECOMMENDATION:
Staff requests the board authorize the Superintendent, or his designee, to approve and sign the Architectural Services Agreement between Rainforth Grau Architects and the WPUSD.

7.1

Michael RAINFORTH ▪ Jeffrey GRAU
A R C H I T E C T S

November 16, 2010

Dear Cathy,

Rainforth Grau Architects has met with our Structural, Mechanical and Electrical consultants in order to put together a preliminary proposal for your review regarding the fire damage repair at the Glen Edwards Middle School. We understand because of the nature of this project being an insurance settlement it will require additional review and comment. We are there for providing you with an outline of the process that will be utilized on this project along with the associated fees.

1. BASIC SERVICES OF THE ARCHITECT:

A. Schematic Design Phase

(1) The Architect shall review the as built drawings furnished by the Client to ascertain the requirements of the repairs to the project and shall review the understanding of such requirements with the Client.

(2) The Architect shall prepare schematic design studies leading to a recommended solution together with a general description of the project for approval by the Client.

(3) The Architect shall review the scope of the work and approach for repairs with the Division of the State Architect (DSA) for preliminary approval.

B. Design Development Phase (Preliminary Plans)

(1) Upon approval by the Client of the services set forth in paragraph A, the Architect shall prepare floor plans, elevations and other drawings, and outline specifications to fix and illustrate the size and character of the entire project in its essentials as to kinds of materials, quantities, categories of proposed work.

(2) The Architect shall assist the Client in applying for and obtaining required approvals from applicable governmental agencies having jurisdiction.

C. Construction Document Phase (Final Plans)

(1) The Architect shall prepare, from the design development documents, working drawings and specifications setting forth in detail and prescribing the work to be done, and the materials, workmanship, finishes, and equipment required for the architectural, structural, mechanical, and electrical service connected equipment. The Architect shall also prepare necessary bidding information, general conditions of the contract, and supplementary conditions of the contract, and shall assist the

7.1.1

Client's legal advisor in the drafting of proposal and contract forms.

(2) The Architect shall assist the Client in applying for and obtaining required approvals from applicable State agencies having jurisdiction.

D. Bidding Phase

(1) The Architect shall assist the Client in obtaining bids from contractors and in awarding the construction contract.

E. Construction Phase

(1) The Architect shall provide technical direction to a full time project inspector employed by and responsible to the Client, as required by applicable law.

(2) The Architect will endeavor to secure compliance by contractors with the contract requirements, but he does not guarantee the performance of their contracts.

(3) The Architect shall: provide general administration of the construction contracts, including periodic visits at the site, as he deems necessary to render architectural observation, which is distinguished from the continuous personal inspection of the project inspector; make regular reports, as may be required by applicable State agencies; keep the Client informed of the progress of construction; review schedules and shop drawings for compliance with design; approve substitution of materials, equipment, and the laboratory reports thereof; prepare change orders for written approval of the Client; examine contractors' applications for payments; issue certificates for payment in amounts approved by the Inspector and Architect; determine date of substantial completion; make final review and evaluation of the project; review written guarantees, instruction books, diagrams, and charts required of the contractors; and issue the Notice of Completion to the District and final certificate for payment.

(4) The Architect, as part of his basic professional services, will provide advice to the Client on apparent deficiencies in construction following the acceptance of the work and prior to the expiration of the one year General Construction Contract guarantee period of the project.

2. EMPLOYEES AND CONSULTANTS

The Architect as part of the basic professional services, shall furnish at his expense the services of structural, mechanical and electrical engineers, properly skilled in the various aspects of the design and construction of facilities required.

3. THE CLIENT'S RESPONSIBILITIES

7.1.2

A. The Client shall furnish all inspection services.

B. The Client shall furnish environmental investigations, studies and reports required to meet California Environment Quality Act (CEQA) requirements.

C. The Client shall furnish all legal advice and services required for the project.

4. ARCHITECTS COMPENSATION

The Architect agrees to perform professional services outlined above for a fixed fee of $81,000.

5. AMERICANS WITH DISABILITIES ACT

The Americans with Disabilities Act (ADA) provides that it is a violation of the ADA to design and construct a facility that does not meet the accessibility and usability requirements of the ADA except where an entity can demonstrate that it is structurally impractical to meet such requirements. The ADA also provides that alterations to a facility must be made in such a manner that, to the maximum extent feasible, the altered portions of the facility are readily accessible to and by individuals with disabilities. The Client acknowledges that the requirements of the ADA will be subject to various and possibly contradictory interpretations. The Architect therefore, will use his reasonable professional efforts to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the project. The Architect, however, cannot and does not warrant or guarantee that the Client's project will comply with interpretations of ADA requirements and/or requirements of other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the project.

6. CLIENT APPROVAL

If the Client and Architect hereby agree to these understandings of the covenants contained herein a short form contract will be drafted for final agreement.

ARCHITECT:
Rainforth ▪ Grau ▪ Architects
A Professional Corporation
2407 J Street, Suite 202
Sacramento, CA 95816

CLIENT:
Western Placer Unified School District
600 6th Street, Fourth Floor
Lincoln, CA 95648

11/16/2010

7.1.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

December 21, 2010

ROLL CALL REQUIRED:

No

BACKGROUND:
The District Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

In certifying the 2010/11 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The district will need to implement $9.5 million in ongoing budget reductions over the next three fiscal years, or identify other available ongoing revenues, to retain a positive certification. Staff will convene a district budget committee in January to begin the process of identifying potential areas for reduction.

RECOMMENDATION:
Staff recommends the Board of Trustees certify the First Interim report as positive.

7.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
First Interim Board Agenda Item – Attachments

The First Interim report provides the Board with an opportunity to review the initial budget assumptions in conjunction with the first four months of actuals and modify the budget to reflect new information. Budget assumptions were updated to reflect the state budget adopted October 4, 2010; the latest adoption date in history. Since that time, the state budget has taken another downturn with deficits of $6 billion expected for 2010-11 and $26 billion over the next two fiscal years. Our assumptions incorporate these changes.

Budget Assumptions:

The following budget assumptions were used to prepare the First Interim report and multi-year projections (MYPs). All of the assumption changes are on the revenue side. Actual enrollment is higher than anticipated as we complete the first half of the academic year. Thus, we have modified our enrollment assumption from 0.5% to 1.1% to reflect the increase. Based on recommendations from School Services, mid-year cuts are projected at 3.85%. Property taxes in our district continue to decline. We budgeted a 3% decline. However, the County has provided updated estimates to indicate an 8.8% decline. The property tax decline decreases our Basic Aid/Charter School Supplemental funding by $1.7 million, from $3.2 million to $1.5 million. The major changes in the assumptions from Adopted Budget are highlighted.

	10/11 Adopted	10/11 1st Interim	11/12 Projection	12/13 Projection	13/14 Projection
REVENUE					
Enrollment	6,480	6,551	6,682	6,816	6,952
ADA Yield	95.5%	95.5%	94.5%	94.0%	94.0%
ADA	6,188	6,256	6,315	6,407	6,535
% Increase Enrollment	0.5%	1.1%	2.0%	2.0%	2.0%
# Increase Enrollment	33	71	131	134	136
Prior Year RL	$6,373.07	$6,373.07	$6,348.07	$6,348.07	$6,469.07
COLA %	-0.39%	-0.39%	0.00%	1.90%	1.90%
COLA	($25.00)	($25.00)	$0.00	$121.00	$123.00
Deficit %	-18.355%	-17.963%	-17.963%	-17.963%	-17.963%
Deficit Applied	(1,165.19)	(1,140.30)	(1,140.30)	(1,162.04)	(1,184.13)
Mid-year cut	(244.40)	(244.40)	-	-	-
Funded RL per ADA	4,938.48	4,963.37	5,207.77	5,307.03	5,407.94
Est. Revenue Limit	30,561,296	31,051,832	32,884,486	34,000,665	35,340,082
Basic Aid/Charter School	3,168,986	1,478,497	1,114,726	753,204	189,024
Property Tax change	-3.00%	-8.80%	1.00%	2.00%	2.00%
Est. Property Taxes	34,876,063	32,790,690	33,118,597	33,780,969	34,456,588
Federal Revenue	-	1,187,363	-	-	-
Categorical COLA	-0.39%	0.00%	0.00%	0.00%	0.00%
Lottery Unrestricted/ADA	111.00	112.50	112.50	112.50	112.50
Lottery Restricted/ADA	14.50	17.50	17.50	17.50	17.50

7.2.1

Expenditure assumptions remain the same as adopted budget.

	10/11 Adopted	10/11 1st Interim	11/12 Projection	12/13 Projection	12/13 Projection
PENDITURES					
Certificated New Hires	0 FTE	0 FTE	0 FTE	0 FTE	0 FTE
Estimated Retirements	-3 FTE	-3 FTE	-3 FTE	-3 FTE	-3 FTE
Staffing Ratios					
Kindergarten	25:1	25:2	Increases are		
1-3	21:1	21:2	expected and		
4-5	30:1	30:2	will be determined		
6-8	25:1	25:2	through the		
9-12	28:1	28:2	budget process		
Certificated Step/Column	1.50%	1.50%	1.50%	1.50%	1.50%
Avg. teacher compensation	82,483	82,483	82,483	82,483	82,483
Certificated cost of 1 day	140,000	140,000	140,000	140,000	140,000
Certificated cost of 1%	260,000	260,000	260,000	260,000	260,000
Classified new Hires	0 FTE	0 FTE	0 FTE	0 FTE	0 FTE
Estimated Retirements	0 FTE	0 FTE	0 FTE	0 FTE	0 FTE
Classified Step/Column	1.70%	1.70%	1.70%	1.70%	1.70%
Classified cost of 1 day	38,000	38,000	38,000	38,000	38,000
Classified cost of 1%	85,000	85,000	85,000	85,000	85,000
Benefits	5%	5%	5%	5%	5%
Change in Co-Pay by $5	350,000	350,000	350,000	350,000	350,000
Site Allocations					
Elementary	47.00	47.00	47.00	47.00	47.00
Middle School	58.50	58.50	58.50	58.50	58.50
High School	83.75	83.75	83.75	83.75	83.75
SLIG K-6	49.79	49.79	49.79	49.79	49.79
SLIG 7-8	18.16	18.16	18.16	18.16	18.16
MAA	100,000	100,000	100,000	100,000	100,000
Lottery per teacher	500	500	500	500	500

Adopted Budget vs. First Interim Budget

Each year our budget is revised as new information becomes available. The significant differences between the District's Adopted Budget and First Interim Budget are as follows. The variances are numbered 1 through 12 in the last column of the table and are detailed on the following page.

Western Placer Unified School District
Adopted Budget 2010-11

	Adopted 2010-11 Combined	First Interim 2010-11 Combined	$ Variance	
Revenue				
Revenue Limit Sources	35,015,184	33,794,491	(1,220,693)	4
Federal Revenue	2,374,010	3,948,628	1,574,618	1
State Revenue	5,633,680	6,006,714	373,034	2
Local Revenue	2,781,080	3,020,149	239,069	3
Total Revenue	**45,803,954**	**46,769,982**	**966,028**	
Expenditures				
Certificated Salaries	25,418,227	25,294,265	(123,962)	5
Classified Salaries	7,267,520	7,340,926	73,406	6
Benefits	10,706,230	10,711,195	4,965	7
Books and Supplies	2,540,700	3,879,308	1,338,608	8
Other Services & Oper. Exp	4,195,329	4,259,068	63,739	9
Capital Outlay	100,000	598,609	498,609	10
Other Outgo 7xxx	1,105,316	1,129,420	24,104	11
Transfer of Indirect 73xx	(109,727)	(109,077)	650	
Unidentified Budget Cuts	-	-	-	
Total Expenditures	**51,223,595**	**53,103,714**	**1,880,119**	
Deficit/Surplus	(5,419,641)	(6,333,732)	(914,091)	
Transfers In		336,451	336,451	12
Transfers out	(113,218)	(139,814)	(26,596)	
Net increase (decrease) in Fund Balance	(5,532,859)	(6,137,095)	(604,236)	
Beginning Balance	14,235,528	14,618,454	382,926	
Ending Balance	**8,702,669**	**8,481,359**	**(221,310)**	
	16.99%	**15.97%**		
Revolving Fund	2,000	2,000	-	
Prepaid Expenditures		-	-	
Economic Uncertainty	2,566,841	2,662,176	95,336	
Restricted Designations	32,935	1,308,813	66,822	
Basic Aid Reserve	3,986,676	1,738,858	-	
Undesignated Fund Balance	**2,114,217**	**2,769,512**	**(391,195)**	

7.23

General Fund

General Fund expenditures are budgeted to exceed revenues by $6.1 million, leaving an ending fund balance of $8.5 million or 16%. Unrestricted fund balance is projected to decline by $6.7 million and restricted fund balance is projected to increase by $550 thousand. While the deficit is $600 thousand more than projected in the adopted budget, it is important to review the line item changes.

Major Changes to Fund Balance since Adopted Budget
2010-11 First Interim

Budgeted Deficit Spending at Adopted Budget		**($5,530,000)**	
Revenues			
Other:			
Federal Revenue			
Federal Jobs Funding	1,200,000		
Title I and Title II add'l funding	375,000		
Total Federal Revenue changes		1,575,000	1
State Revenue - add'l categorical funding		375,000	2
Local Revenue			
Clean Air Grant	140,000		
Other local revenue changes	100,000		
Total Local Revenue changes		240,000	3
Revenue Limit:			
Decrease in Basic Aid Supplemental funding	(1,450,000)		
Add'l 1/2 percent growth	230,000		
Total Revenue Limit Impact		(1,220,000)	4
Total Change in Revenues		$970,000	
Expenditures			
Certificated - add'l retirement savings			
Add'l savings on replacement of teachers	(140,000)		
Reduction of 1.0 FTE	(70,000)		
Teacher stipends budgeted reduction not realized	54,000		
Add'l substitute costs	31,000		
Total Certificated		(125,000)	5
Classified Salaries - add'l 2.0 FTE		75,000	6
Benefit changes		5,000	7
Books & Supplies			
Budget add'l restricted federal and categorical funds	480,000		
Tech reserve targeted in budget cuts - not available	300,000		
Technology utilizing $100k of 11-12 budget in 10-11	100,000		
Tier III Carry-Over funds (from prior year increase in FB)	460,000		
Total Books & Supplies changes		1,340,000	8
Services & Other Operating add'l restricted Exp.		65,000	9
Capital Outlay - new bus purchase from reserves		500,000	10
Other Outgo		25,000	11
Total Change in Expenditures		$1,885,000	
Interfund Transfers In (From Fund 17 for busses)		330,000	12
Total Change in Budgeted FB		($585,000)	
Budgeted Derficit Spending at First Interim		**($6,115,000)**	

7.2.4

Federal and State Revenues
The Federal Jobs Act provided the district with $1.2 million in one-time funding in 2010-11. These funds are scheduled to be spent in 2011-12 to reduce the targeted budget cuts of $3 million to $1.8 million. Each year, additional restricted funding is received from the federal and state programs as early projections become firm allocations. Restricted revenue has increased to reflect these increases.

Categorical Fund Balances
Restricted, or categorical funds, are carried over from year to year when monies remain unspent. For the past two years, tracking categorical revenues and carryover was complicated by the State Budget process. 39 different categorical programs had their restrictions lifted for five years, and they became unrestricted. These were "Tier III" programs. In addition, SFSF and ARRA funds provided the district with opportunities to use categorical funding to pay for unrestricted expenses on a one-time basis. Over $450,000 in Tier III and ARRA funds were budgeted to be spent in 2009-10, but were carried over into the 2010-11 fiscal year when the books were closed. This increased our anticipated beginning fund balance from $14.2 million to $14.6 million and increased our expenditures accordingly. This does not have an impact on the ending fund balance as we are budgeting to spend what we carried over.

Enrollment and ADA
Enrollment continues its upward trend. The ADA increase in 2009-10 was 1% and the budgeted ADA increase for 2010-11 was increased from 0.5% at Adopted Budget to $1.6% at First Interim. If enrollment yield continues to average 95.5%, we would yield an ADA increase of 2% in 2010-11. We will continue to watch the enrollment and ADA trends closely and report back with recommendations in the form of budget revisions during the year.

Revenue limit
Early indications from the Governor indicated K-12 would need to absorb a negative 0.39% COLA as well as a 3.85% decrease in revenue limit. Legislation reversed that direction when they approved the state budget in October. Less than one month later, the Legislative Analyst Office reported a $6 billion deficit for the 2010-11 budget year. Thus, our First Interim budget reflects a 3.85% or $244.40 decrease to revenue limit for 2010-11 in anticipation of mid-year cuts.

Property Taxes
Property taxes in Placer County have been on the decline. Reassessment requests from developers have had a big impact on property tax values. Our district experienced a 9.9% decline in property taxes in 2009-10. While we budgeted a decline of 3% for 2010-11, additional reassessments have been processed and the county is forecasting an additional 8.8% decline in property taxes for 2010-11.

Expenditures:
The Adopted Budget assumed $1.8 million in budget cuts in the current fiscal year and $1.5 million on on-going cuts. The one-time cut of $300,000 was an anticipated transfer from Special Reserves to the General Fund from a Technology Set-Aside. These funds were not available for set aside and this one-time reduction could not be realized in the current fiscal year. The First Interim budget reverses this reduction. We also did not realize the full amount of reductions for substitutes or teacher stipends. The planned budget reductions and actual realized amounts are outlined on the attached table. We did realize 80% of the targeted reductions, which is a typical yield.

Multi-Year Projections
Multi-year projections give a view of the next three years of activity utilizing the assumptions outlined above. Specifically, they assume enrollment growth of 2% per year, no revenue limit COLA in 2011-12 and 1.9% COLA thereafter, and property tax increase if 1% in 2011-12 and 2% thereafter. The multi-year projections for 2011-12 through 2013-14 are reflected in the table below. They show that we will need to target $3.0 million in reductions for 2011-12 (backfilled $1.2 million with the Federal Jobs funding for effective cuts of **$1.8 million**). The district will need to identify an additional **$3.5 million**

in reductions for 2012-13 and the remaining reductions of **$4.25 million** in 2013-14. Board direction to staff over the past several months regarding the necessary budget reductions is to use a balanced approach. If no cuts are taken, the general fund balance will soon be exhausted. However, if a balanced budget is achieved immediately, cuts would be very deep. While it is clear that budget cuts are necessary in the coming years; taking a balanced approach to cuts is a strong interest of district constituents. Budget cuts are taken gradually over the next three fiscal years while spending down undesignated reserves. This maintains a general fund ending balance between 6% and 7%.

	First Interim 2010-11 Combined	Projection 2011-12 Combined	Projection 2012-13 Combined	Projection 2013-14 Combined
Revenue				
Revenue Limit Sources	33,794,491	35,336,616	36,126,361	36,942,747
Federal Revenue	3,948,628	2,177,265	2,177,265	2,177,265
State Revenue	6,006,714	6,006,714	5,081,967	3,607,699
Local Revenue	3,020,149	2,880,149	2,880,149	2,880,149
Total Revenue	**46,769,982**	**46,400,744**	**46,265,741**	**45,607,860**
Expenditures				
Certificated Salaries	25,294,265	25,636,445	26,040,000	26,440,000
Classified Salaries	7,340,926	7,424,289	7,560,000	7,690,000
Benefits	10,711,195	11,206,507	11,670,000	12,160,000
Books and Supplies	3,879,308	3,006,308	3,100,000	3,100,000
Other Services & Oper. Exp	4,259,068	4,194,068	4,200,000	4,200,000
Capital Outlay	598,609	70,609	80,000	80,000
Other Outgo 7xxx	1,129,420	1,129,420	1,130,000	1,130,000
Transfer of Indirect 73xx	(109,077)	(126,077)	(120,000)	(120,000)
Unidentified Budget Cuts	-	(1,812,637)	(6,500,000)	(9,250,000)
Total Expenditures	**53,103,714**	**50,728,931**	**47,160,000**	**45,430,000**
Deficit/Surplus	(6,333,732)	(4,328,187)	(894,259)	177,860
Transfers In	336,451			
Transfers out	(139,814)	(139,814)	(140,000)	(140,000)
Net increase (decrease) in Fund Balance	(6,137,095)	(4,468,001)	(1,034,259)	37,860
Beginning Balance	14,618,454	8,481,359	4,013,358	2,979,100
Ending Balance	**8,481,359**	**4,013,358**	**2,979,100**	**3,016,960**
	15.97%	**7.91%**	**6.32%**	**6.64%**
Revolving Fund	2,000	2,000	2,000	2,000
Prepaid Expenditures	-			
Economic Uncertainty	2,662,176	2,529,456	2,147,940	2,264,500
Restricted Designations	1,308,813	-	2,118	11,070
Basic Aid Reserve	1,738,858	1,244,581	827,041	189,024
Undesignated Fund Balance	**2,769,512**	**237,321**	**0**	**550,366**

7.2.6

Next Steps
The Education Code requires that the District revise its budget at First Interim, Second Interim and at year end. Changes that the Board should expect at Second Interim include:

1. Update on mid-year reductions
2. Recalculation of Revenue limit for revised projected ADA

Given the current uncertainties with the budget, the remainder of the academic year will need to be spent identifying our budget reduction strategies in conjunction with the Budget Committee and the Board. The current Reserve for Economic Uncertainties is maintained at the 5% Board policy level.

Deficit spending is budgeted for the current and subsequent years. Staff plans to reconvene the Budget Committee this winter to identify budget reduction recommendations for the Board. While the projections show that the District will be able to meet its financial obligations for the current and subsequent two years, the District must align spending with revenue to maintain a healthy financial status.

Western Placer Unified School District
Adopted Budget 2010-11

	Adopted 2010-11			First Interim 2010-11			$
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Variance
Revenue							
Revenue Limit Sources	33,455,731	1,559,453	35,015,184	32,188,144	1,606,347	33,794,491	(1,220,693)
Federal Revenue	-	2,374,010	2,374,010	-	3,948,628	3,948,628	1,574,618
State Revenue	4,357,549	1,276,131	5,633,680	4,677,620	1,329,094	6,006,714	373,034
Local Revenue	1,034,005	1,747,075	2,781,080	1,006,510	2,013,639	3,020,149	239,069
Total Revenue	**38,847,285**	**6,956,669**	**45,803,954**	**37,872,274**	**8,897,708**	**46,769,982**	**966,028**
Expenditures							
Certificated Salaries	21,670,808	3,747,419	25,418,227	21,448,071	3,846,194	25,294,265	(123,962)
Classified Salaries	4,180,018	3,087,502	7,267,520	4,224,034	3,116,892	7,340,926	73,406
Benefits	8,159,639	2,546,591	10,706,230	8,174,148	2,537,047	10,711,195	4,965
Books and Supplies	1,538,083	1,002,617	2,540,700	2,397,195	1,482,113	3,879,308	1,338,608
Other Services & Oper. Exp	3,363,917	831,412	4,195,329	3,337,764	921,304	4,259,068	63,739
Capital Outlay	35,000	65,000	100,000	35,000	563,609	598,609	498,609
Other Outgo 7xxx	1,105,316	-	1,105,316	1,129,420	-	1,129,420	24,104
Transfer of Indirect 73xx	(750,538)	640,811	(109,727)	(764,047)	654,970	(109,077)	650
Unidentified Budget Cuts	-	-	-	-	-	-	-
Total Expenditures	**39,302,243**	**11,921,352**	**51,223,595**	**39,981,585**	**13,122,129**	**53,103,714**	**1,880,119**
Deficit/Surplus	(454,958)	(4,964,683)	(5,419,641)	(2,109,311)	(4,224,421)	(6,333,732)	(914,091)
Transfers In	-			336,451	-	336,451	336,451
Transfers out	(113,218)	-	(113,218)	(139,814)	-	(139,814)	(26,596)
Net increase (decrease) in Fund Balance	(5,244,558)	(288,301)	(5,532,859)	(6,693,398)	556,303	(6,137,095)	(604,236)
Beginning Balance	13,914,292	321,236	14,235,528	13,865,944	752,510	14,618,454	382,926
Ending Balance	**8,669,734**	**32,935**	**8,702,669**	**7,172,546**	**1,308,813**	**8,481,359**	**(221,310)**
	16.93%		16.99%	*13.51%*		15.97%	
Revolving Fund	2,000		2,000	2,000	-	2,000	-
Prepaid Expenditures				-	-	-	-
Economic Uncertainty	2,566,841		2,566,841	2,662,176	-	2,662,176	95,336
Restricted Designations		32,935	32,935	-	1,308,813	1,308,813	66,822
Basic Aid Reserve	3,986,676		3,986,676	1,738,858	-	1,738,858	-
Undesignated Fund Balance	**2,114,217**	-	**2,114,217**	**2,769,512**	**(0)**	**2,769,512**	**(391,195)**

7.2.8

Western Placer Unified School District
Adopted Budget 2010-11

	First Interim 2010-11			Projection 2011-12			Projection 2012-13			Projection 2013-14		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue												
Revenue Limit Sources	32,188,144	1,606,347	33,794,491	33,730,269	1,606,347	35,336,616	34,489,493	1,636,868	36,126,361	35,274,779	1,667,968	36,942,747
Federal Revenue	-	3,948,628	3,948,628	-	2,177,265	2,177,265	-	2,177,265	2,177,265	-	2,177,265	2,177,265
State Revenue	4,677,620	1,329,094	6,006,714	4,677,620	1,329,094	6,006,714	3,727,620	1,354,347	5,081,967	2,227,620	1,380,079	3,607,699
Local Revenue	1,006,510	2,013,639	3,020,149	1,006,510	1,873,639	2,880,149	1,006,510	1,873,639	2,880,149	1,006,510	1,873,639	2,880,149
Total Revenue	**37,872,274**	**8,897,708**	**46,769,982**	**39,414,399**	**6,986,345**	**46,400,744**	**39,223,623**	**7,042,118**	**46,265,741**	**38,508,909**	**7,098,951**	**45,607,860**
Expenditures												
Certificated Salaries	21,448,071	3,846,194	25,294,265	21,255,047	4,381,398	25,636,445	22,420,000	3,620,000	26,040,000	22,770,000	3,670,000	26,440,000
Classified Salaries	4,224,034	3,116,892	7,340,926	4,298,988	3,125,301	7,424,289	4,380,000	3,180,000	7,560,000	4,460,000	3,230,000	7,690,000
Benefits	8,174,148	2,537,047	10,711,195	8,325,921	2,880,586	11,206,507	9,020,000	2,650,000	11,670,000	9,380,000	2,780,000	12,160,000
Books and Supplies	2,397,195	1,482,113	3,879,308	1,522,195	1,484,113	3,006,308	1,620,000	1,480,000	3,100,000	1,620,000	1,480,000	3,100,000
Other Services & Oper. Exp	3,337,764	921,304	4,259,068	3,317,764	876,304	4,194,068	3,320,000	880,000	4,200,000	3,320,000	880,000	4,200,000
Capital Outlay	35,000	563,609	598,609	35,000	35,609	70,609	40,000	40,000	80,000	40,000	40,000	80,000
Other Outgo 7xxx	1,129,420	-	1,129,420	1,129,420	-	1,129,420	1,130,000	-	1,130,000	1,130,000	-	1,130,000
Transfer of Indirect 73xx	(764,047)	654,970	(109,077)	(764,047)	637,970	(126,077)	(760,000)	640,000	(120,000)	(760,000)	640,000	(120,000)
Unidentified Budget Cuts	-	-	-	(1,812,637)	-	(1,812,637)	(6,500,000)	-	(6,500,000)	(9,250,000)	-	(9,250,000)
Total Expenditures	**39,981,585**	**13,122,129**	**53,103,714**	**37,307,651**	**13,421,281**	**50,728,931**	**34,670,000**	**12,490,000**	**47,160,000**	**32,710,000**	**12,720,000**	**45,430,000**
Deficit/Surplus	(2,109,311)	(4,224,421)	(6,333,732)	2,106,749	(6,434,936)	(4,328,187)	4,553,623	(5,447,882)	(894,259)	5,798,909	(5,621,049)	177,860
Transfers In	336,451	-	336,451	-	-		-	-		-	-	
Transfers out	(139,814)	-	(139,814)	(139,814)	-	(139,814)	(140,000)	-	(140,000)	(140,000)	-	(140,000)
Net increase (decrease) in Fund Balance	(6,693,398)	556,303	(6,137,095)	(3,159,188)	(1,308,813)	(4,468,001)	(1,036,377)	2,118	(1,034,259)	28,909	8,951	37,860
Beginning Balance	13,865,944	752,510	14,618,454	7,172,546	1,308,813	8,481,359	4,013,358	-	4,013,358	2,976,981	2,118	2,979,100
Ending Balance	**7,172,546**	**1,308,813**	**8,481,359**	**4,013,358**	**-**	**4,013,358**	**2,976,981**	**2,118**	**2,979,100**	**3,005,890**	**11,070**	**3,016,960**
	13.51%		15.97%	*7.91%*		7.91%	*6.31%*		6.32%	*6.62%*		6.64%
Revolving Fund	2,000	-	2,000	2,000		2,000	2,000		2,000	2,000		2,000
Prepaid Expenditures	-	-	-									
Economic Uncertainty	2,662,176	-	2,662,176	2,529,456		2,529,456	2,147,940		2,147,940	2,264,500		2,264,500
Restricted Designations	-	1,308,813	1,308,813		-	-		2,118	2,118		11,070	11,070
Basic Aid Reserve	1,738,858	-	1,738,858	1,244,581		1,244,581	827,041		827,041	189,024		189,024
Undesignated Fund Balance	**2,769,512**	**(0)**	**2,769,512**	**237,321**	**-**	**237,321**	**0**	**-**	**0**	**550,366**	**-**	**550,366**

6.2.V

2009-10 Budget Committee
List of Budget Cut Suggestions
Recommended for Fiscal Years 2009-10 & 2010-11 Implementation

	Category	Item	Yes Votes	Unrestricted Restricted	Negotiable Non-negotiable Legal	CSEA Negotiable Mgmt Negotiable WPTA Negotiable	Action	Total Points	Dollar Amount Saved	Ongoing Dollar Amount Saved	Actual On-Going Budget Saved
								0-161			
2009-10											
8a	Reserves	Categorical flexibility - sweep balances.	8	UR	NN		Exercise categorical flexibility as permitted by the State by sweeping balances. Conduct a public hearing at the June Board meeting.	52	$100,000	$0	$106,378
77	Programs & Services	Do not spend any more money in the implementation of the new District logo.		UR	NN		No action. Already implemented.	5	Unknown	Unknown	$0
101	Capture Revenue	All schools that qualify for Title I money should take it – (increase in funds, not reduction in costs).		R	NN		No action. We utilize all Title I funds per eligibility.	10	Unknown	Unknown	$0
117	Efficiency	Sprinkler systems should be OFF at all sites between November 1 and March 1. Sprinklers/watering only needs to be done ONCE A WEEK.		UR	NN		This has already been implemented.	0	Unknown	Unknown	Unknown
							2009-10 TOTAL		**$100,000**	**$0**	**$106,378**
2010-11											
174	Reserves	Eliminate FY 2010-11 & FY 2011-12 transfer to new school reserves.	11	UR	NN		Stop transferring $250k a year for new school start up.	8	$250,000	$250,000	$250,000
8b	Reserves	Categorical flexibility - exercise flexibility on-going.	11	UR	NN		Exercise categorical flexibility as permitted by the State. Conduct a public hearing at the June Board meeting.	27	$132,000	$132,000	$187,466
139	Staffing - Compensation	Reduce substitute pay by not providing the retroactive pay to substitutes when they go over 20 consecutive days and reduce the amount paid per day for substitutes over 20 consecutive days.	11	UR	NN		Do not provide retroactive pay to substitutes when they sub for more than 20 consecutive days (pay at $100/day for first 20 days) and reduce their per day compensation for days over 20 (over 20 days paid at $150/day rather than $200/day).	20	$70,000	$70,000	$39,000
7	Programs & Services	No summer school - Provide summer school only to credit deficit juniors & seniors and ESY for spec ed.	11	UR	NN		This has already been implemented.	33	$60,000	$60,000	$60,000
80	Facilities	Shut down sites during the summer and do team cleaning.	11	UR	NN		Implement team cleaning during summer to provide deep cleaning and cut down on substitutes.	21	$50,000	$50,000	$40,000

7.8.10

2009-10 Budget Committee
List of Budget Cut Suggestions
Recommended for Fiscal Years 2009-10 & 2010-11 Implementation

	Category	Item	Yes Votes	Unrestricted Restricted	Negotiable Non-negotiable Legal	CSEA Negotiable Mgmt Negotiable WPTA Negotiable	Action	Total Points	Dollar Amount Saved	Ongoing Dollar Amount Saved	Actual On-Going Budget Saved
								0-161			
3	Contracts	Morrison Landscaping - Eliminate: Morrison is currently maintaining grounds for TBE & TBM - outside contractor	11	UR	NN		Bring this service in house.	12	$38,000	$38,000	$38,000
92	Staffing - Compensation	Upon the retirement of the current Asst. Superintendent of Personnel Services, replace with a Director and reduce pay accordingly.	11	UR	NN		Reduce Assistant Superintendent of Personnel position to Director upon the retirement of current employee. Update the job description; reduce pay accordingly.	15	$35,000	$35,000	$25,000
31	Efficiency	Limit use of lights for stadium - Just for sports.	11	UR	NN		Ensure stadium light are on only during sporting events.	26	$7,500	$7,500	$5,000
5b	Transportation	Combining K-12 students	10	UR	NN		Combine K-12 students.	37	$178,000	$178,000	$242,000
152	Transportation	Bring Special Ed transportation in-house.	10	UR	NN		Stop contracting out for special education transportation. Provide in-house transportation for special education students.	10	$60,000	$60,000	$40,000
116	Efficiency	Set heaters/AC to shut off at 3:10 p.m. rather than 4 p.m. and have them turn on at 7:00 a.m. rather than 6:30 a.m. Do not run on weekends or holidays.	10	UR	NN		Implement as described.	21	$15,000	$15,000	$10,000
135	Programs & Services	Do not provide District funded food, snacks or drinks at trainings & meetings.	10	UR	NN		Provide snacks and food only for trainings and meetings that are funded through categorical revenue.	10	$9,000	$9,000	$9,000
35	Reserves	If any money is left from the tech set aside it should be reevaluated and part of it returned to the general fund.	8	UR	NN		Reevaluate technology reserve and return up to $300,000 to the general fund.	34	$300,000	$0	$0
71	Facilities	No painting, no money spent on cosmetic items for the remaining of this year and next. Make only necessary repairs.	8	UR	NN		Do not do any cosmetic painting this year or next year.	26	$2,500	$2,500	$2,500
75	Staffing - Training	Cut administrators annual retreat until budget is back in the black.	8	UR	NN		Eliminate Administrator's retreat until the District is no longer deficit spending.	10	$700	$700	$700
20	Programs & Services	Eliminate the transfer of $250k for deferred maintenance.	5	UR	NN		Stop transferring $250k a year for deferred maintenance.	14	$250,000	$250,000	$198,000
5c	Transportation	Eliminate all transportation for students within city limits.	5	UR	NN		Stop transporting students who live within city limits. Discussions with the City are underway regarding fees and routes. **SEE ATTACHED ALTERNATIVE SCENARIO.**	47	$142,500	$142,500	$215,000
126	Staffing - Hours	Eliminate the extra two hours of office staff time (currently banking).	5	UR	NN		Eliminate banked office staff time.	17	$22,000	$22,000	$22,000

7.2.11

2009-10 Budget Committee
List of Budget Cut Suggestions
Recommended for Fiscal Years 2009-10 & 2010-11 Implementation

	Category	Item	Yes Votes	Unrestricted Restricted	Negotiable Non-negotiable Legal	CSEA Negotiable Mgmt Negotiable WPTA Negotiable	Action	Total Points	Dollar Amount Saved	Ongoing Dollar Amount Saved	Actual On-Going Budget Saved
								0-161			
91	Staffing	All Classified substitute personnel must be fingerprinted at a cost to the District. Consider turning over the expense to the employee by making them responsible for the full fee.	5	UR	NN		Have all classified substitute personnel bear the full cost of their own fingerprinting. Update the classified substitute personnel paperwork to reflect this change.	10	$5,000	$5,000	$5,000
	Staffing - Employment	Reduce certificated staffing.		UR	NN		Eliminate 2.0 FTE teachers & float class sizes.	46	$160,000	$160,000	$210,000
58	Staffing - Compensation	Reduce teacher stipends by 20%.		UR	N	W	Reduce teacher stipends by 20%. Update Schedule B of the WPTA contract. This item reqires WPTA Board ratification.	25	$54,000	$54,000	$0
109	Capture Revenue	Would we be able to save money by following up with absentee students – getting them to school.		UR	NN		Send notices home to parents encouraging them to send students to school unless they are ill.	5	Unknown	Unknown	?
118	Capture Revenue	Greatly reduce the number of students allowed to go out of the district. Example: students going to Whitney.		UR	NN		Continue to make efforts to keep WPUSD students in our schools.	20	Unknown	Unknown	?
							2010-11 TOTAL		**$1,841,200**	**$1,541,200**	**$1,598,666**

7.21.2

Placer County Office of Education
First Interim Report Common Message
FY 2010-11 First Interim Report and Related MYPs
November 15, 2010

Revenue Limit and COLAs

This budget eliminates the 3.85% revenue limit cut and the negative <.39%> COLA, resulting in approximately 5.17% more revenue limit funding for 2010-11 over the amount for 2009-10.

The 2010-11 Enacted State Budget specifies the deficit factor for revenue limits for 2010-11 as defined in the following table.

	2010-11 Enacted State Budget
Statutory Cost of Living Adjustment (COLA)	(0.39%)
K-12 Deficit	17.963% (.82037)
County Office Deficit	18.250% (.8175)

The (0.39%) COLA translates into the following statewide average base revenue limit amount per ADA:

School District Type	2010-11 Statutory COLA (0.39%)
Elementary	($24)
High School	($29)
Unified	($25)

Pursuant to ABX4 3 (Chapter 3/2009/10), all school districts, including basic aid, were required to make a one-time reduction to the 2009-10 revenue limit of $252.99 per average daily attendance (ADA). This $252.99 per ADA reduction in 2009-10 was for the $1.516 billion needed to restore the categorical reductions taken in 2008-09.[1] **This reduction is not continued in 2010-11.**

For 2010-11, the Governor's May Revise proposed an ongoing cut of $1.5 billion. The Department of Finance (DOF) proposed implementing this cut by applying a 3.85% reduction to each school district's (including basic aid school districts) undeficited base revenue limit. This equaled approximately $235/ADA for elementary districts; $283/ADA for high school districts, and $246/ADA for unified school districts and would have been an ongoing reduction. The 2010-11 Enacted State Budget did not implement this proposed reduction. This equals an approximate 5.17% change in the funded revenue limit for an average unified school district from 2009-10 to 2010-11.

We recommend that school districts use the School Services of California (SSC) Dartboard, which was updated based on the 2010-11 Enacted State Budget in the development of the 2010-11 First Interim Report and the related MYPs for 2011-12 and 2012-13. We strongly agree with SSC's Dartboard line entitled, "SSC's Recommended Planning Revenue Limit COLA." This recommendation is to use a 0% COLA for 2011-12 in lieu of the statutory COLA of 1.70%. Therefore, it is essential that school districts budgeting for a 1.70% Statutory COLA in 2011-12 should have a contingency plan in place in the event that the COLA is not funded. There is still

7.2.13

concern about the COLAs for 2012-13 and beyond. However, the SSC Dartboard is the best data at this time.

As an additional note of caution, school districts should carefully review their revenue limit projections. Due to the deficits and changes in both property taxes and State aid, it is possible that a school district might temporarily shift in or out of basic aid status. Basic aid school districts were also subject to the estimated $252.99 per ADA one-time reduction from their categorical funding in 2009-10. This amount was deducted from a basic aid school district's State categorical aid in 2009-10, exclusive of Special Education, After School Education and Safety Program (ASES), Quality Education Investment Act (QEIA), and child care and development funding. **This reduction is not continued in 2010-11.**

In recognition of the drop in assessed values and decreases in Statewide property tax projections, the Enacted State Budget does not propose any additional reductions for basic aid school district funding beyond 2010-11. **However, the 2009 Budget Act did include a "fair share" of 5.81% to be implemented in the 2010-11 fiscal year based on the Second Principal Apportionment base revenue limit for 2009-10. Basic aid districts must continue to budget for this reduction in the current year.** Please see page 6 for additional information.

Please note that the reduction, however, cannot violate the California Constitution (Section 6 of Article IX) requirement that the State provide at least $120 per ADA, or $2,400 per school agency, whichever is greater (Education Code Section 41975). Thus this creates in essence a floor in which a basic aid school district would always be left with at least the $120/$2,400 constitutionally protected funding under this calculation and would not have to lose additional funding once that level is reached.

Special Education

Special Education AB 602 funding has a 0% COLA for 2010-11. Growth is funded at $465.44/ADA.

Another special education issue of critical importance is the veto of AB 3632 (Chapter 1747/1984) funding of $133 million. This legislation mandated county mental health agencies to provide services to children with disabilities and the funding was provided to county mental health agencies. On October 8, 2010, Governor Schwarzenegger used his line item veto authority to eliminate $133 million for mental health services for special education students. In doing so, the Governor stated that the state mandate requiring county mental health agencies to provide mental health services to special education students (AB 3632, Ch. 1747, Stats.1984; Ch. 654, Stats.1996) is suspended. This action is likely to undergo legal challenges given that the law itself has not been repealed. Moreover, federal law (the individuals with Disabilities Education Act) requires that mental health services be provided to special education students who need such services. This could mean that counties may no longer be responsible for providing these mental health services, and the responsibility may fall back on school districts as the "payer of last resort for services specified in a student's Individualized Education Program (IEP). The timing or the manner in which this sweeping change may occur is unknown. Please be aware that this action is likely to have a significant impact on special education students with mental health needs."

LATE BREAKING NEWS: On October 29, 2010, State Superintendent of Public Instruction Jack O'Connell announced that the California Department of Education (CDE) will continue to allocate $76 million in available federal funds to maintain essential mental health services for students with severe disabilities despite Governor Schwarzenegger's unilateral suspension of mental health services for students and his line-item veto of $133 million in the general fund for services provided by county mental health offices. **There are still many unanswered questions about the distribution of these funds. More information will be forthcoming in the next few weeks.**

State Fiscal Stabilization Funds (SFSF)

K-12 schools are entitled to $3.1 billion under the SFSF, with $2.9 billion already received and currently distributed to K-12 education for a total Phase I allocation of $2.9 billion (approximately $500 per student).

7.2.14

The last 10% of the SFSF funds was received by California. The CDE expects to determine the final per ADA allocation around December, 2010 and apportion the funds in late January 2011. The allocation is estimated to be around $40 to $50 per ADA.

School districts should not budget the remaining additional SFSF allocations until CDE notifies school districts of the actual cash apportionment to be received.

Also note that the federal government plans to audit ARRA funds expenditures. It is not known at this time, which school districts or COEs will be audited. As such, all should prepare for an audit by maintaining adequate records and documenting decisions made for the use of the ARRA funds.

Please note that all ARRA funds must be expended by September 30, 2011. Therefore, no ARRA funds can be included as a beginning balance or as revenue for 2012-13.

Federal Jobs Funding

On August 10, 2010, the House of Representatives (H.R.) 1586 was passed. The Federal Education Jobs Fund program, a component of the Education Jobs and Medicaid Assistance Act of 2010 (PL 111-226), provides $1.2 billion to California to be used to save or create kindergarten through grade twelve (K-12) jobs for the 2010-11 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary and secondary education.

The California Department of Education (CDE) has posted preliminary calculations on how much local educational agencies would receive under the federal Education Jobs Fund at http://www.cde.ca.gov/fg/aa/ca/edjobsfund.asp.

The preliminary entitlements are based on the funding formula provided in Senate Bill (SB) 847, Chapter 220/2010. Pursuant to SB 847, local educational agency (LEA) entitlements will be based on each LEA's proportionate share of revenue limit and charter school general purpose funding in 2010-11 as determined at the Second Principal Apportionment. Preliminary entitlements were calculated using 2009-10 Second Principal Apportionment data. An LEA may receive an allocation equal to 90 percent of its preliminary entitlement. These entitlements will be adjusted after the 2010-11 Second Principal Apportionment is calculated in June 2011. Preliminary entitlements for charter schools that began operation in the 2010-11 fiscal year will be calculated after the report of actual attendance for the first 20 school days is submitted to the CDE.

LEAs that have applied for a State Fiscal Stabilization Fund (SFSF) grant will automatically be eligible for an Education Jobs Fund grant and need not submit a separate application. LEAs that have not applied for a SFSF grant (including new direct funded charter schools or charter schools that have changed their fund type from local to direct since 2008-09) can apply for Education Jobs Funds by completing the SFSF application.

Some key provisions of the Federal Jobs Funding are:

- The funds are one-time only and should be used for one-time expenditures.
- The funding may be used to support educational programs and related services for early childhood, elementary, and secondary education.
- Specifically, the funding is to go toward salaries and benefits and other expenses associated with rehiring staff, retaining existing employees, and hiring new staff to provide school level educational related services.
- The funding cannot be used for general administrative expenditures, outside contractors, equipment, utilities, renovations, transportation and other like expenditures.
- Funds may not be spent for expenditures prior to August 10, 2010.
- All funds must be spent by September 30, 2012.

7.2.15

- These funds are subject to reporting and audit requirements. It is critical to keep documentation including decisions made for the use of these funds.
- The CDE has assigned Resource Code 3205 to this program.

For more information about the Education Jobs Fund program, go to:
http://www.cde.ca.gov/ar/ej/index.asp or www.sscal.com.

For a webcast on the Federal Funding for Education Jobs, go to:
http://www4.scoe.net/ims/webcasts/cf/index.cfm?fuseaction=archivedDetail&eventID=115

Quality Education Investment Act of 2006 (QEIA)

The 2010-11 Enacted State Budget provides $420 million in funding outside of Proposition 98 for QEIA for 2010-11. This funding is from one-time sources. Therefore, for 2011-12 and every year beyond, additional sources of funds will need to be identified in order to continue QEIA at its current funding commitment. QEIA is also extended one more year to 2014-15 to fully meet the State's obligation for QEIA.

K-3 Class Size Reduction

Previously, K-3 Class Size Reduction (CSR) funding was based on grade levels included in the school district's application. ABX4 2 caps the funding for eligible K-3 CSR at the total number of classes rather than grade levels on the application as of January 31, 2009. Local educational agencies (LEAs) may claim an Option One (full-day) class in lieu of an Option Two (half-day) class. The districtwide cap is calculated based on the total number of Option One and Option Two classes, making no distinction in type. **In other words, LEAs may choose to have an Option One class in place of a previous Option Two class.**

The Enacted State Budget has not proposed any additional flexibility for CSR for 2010-11. School districts will receive $1,071 per pupil for a full day and $535 per pupil for a half day with the elimination of the (0.38%) COLA. The penalties are still in place through 2011-12 as follows:

CSR Graduated Penalties	
Class Size	2008-09 to 2011-12
Up to 20.44	No penalty
20.45 to 21.44	5% penalty
21.45 to 22.44	10% penalty
22.45 to 22.94	15% penalty
22.95 to 24.94	20% penalty
24.95 or more	30% penalty

School districts must note that the education code provides for maximum class size limits as follows.

- Kindergarten: Average of 31:1, with no class exceeding 33
- Grades 1-3: Average of 30:1, with no class exceeding 32
- Grades 4-8: Average of 29.9:1 or the school district's average number of pupils per teacher in 1964, whichever is greater.

The following SSC website lists the 1964 average class size data for all school districts!
http://sscal.com/download.cfm?id=12

If a school district exceeds these limits, there will be a loss of the revenue limit funding for every student over these limits. Waivers may be available. School districts should contact their county office of education prior to applying to the State Board of Education for a waiver.

The 2010-11 Enacted State Budget has added CSR to the continuous appropriations language for 2010-11 only. Therefore, any funding required for CSR will be made for 2010-11 without any further legislative action.

7.2.16

Note that the CSR flexibility ends as of June 30, 2012, one year earlier than the Tier III flexibility. This is a different sunset date than the Tier III categorical program flexibility which ends on June 30, 2013. For the 2012-13 fiscal year, school districts must return to 20:1 class sizes in order to receive the incentive funding.

Transportation

Home to School Transportation and Special Education Transportation funding was reduced by 19.84% in 2009-10 based on the 2007-08 funding level. **For 2010-11, the negative COLA adjustment of (0.38%) is eliminated and therefore, the funded COLA is 0%. In other words, the funding for 2010-11 remains the same as 2009-10.**

Child Care

The Governor's May Revise had proposed cutting more than $1.2 billion in general fund support from the state's child care programs. The 2010-11 Enacted State Budget does not propose elimination of any child care programs and thus the Governor's decision was not upheld by the Legislature. **(Therefore, the number of state funded child care slots will be the same number in 2010-11 as funded in 2009-10.)**

While the Enacted Budget did not eliminate child care programs, there were some changes:

- **Caps funding for alternative payment program provider child care placements at 80% of the 2005 Regional Market Rate (RMR), an 11% reduction from the 90% cap in place prior to 2010-11.**
- **Reduces the administrative cost limit from 19% to 17.5% for alternative payment provider contracts.**
- **Limits center-based reserves to 5% of the contract amount, and requires that in 2010-11 reserves in excess of this limit be first expended for services to families and credited toward meeting the 2010-11 contract service requirements.**
- **Reduces support for Local Planning Councils by 50%, for a savings of $3.3 million.**

The new cap on provider rates is effective November 1 and the reduced administrative cost percentage is effective as of October 1.

In addition to the changes enacted by the Legislature, **the Governor vetoed $256 million of child care funding to eliminate state support for CalWORKS stage 3 child care services. Stage 3 child care services were supposed to end on October 31. However, the Governor's veto was challenged in court and the Superior Court of California has ordered that CalWORKS Stage 3 Child Care services be continued until November 5.**

The CDE Child Development Division has issued a series of Management Bulletins that provide detailed information about the implementation of the Governor's stage 3 veto and the other changes enacted with this budget that were described above. CDE Management Bulletins can be found at http://www.cde.ca.gov/sp/cd/ci/allmbs.asp.

The 2010-11 Enacted State Budget does include a reduction for license-exempt child care programs. New rate information will be forthcoming from the state.

Instructional Materials

ABX4 2 extends the suspension of the Instructional Materials requirement from 2009-10 through 2012-13 and postpones the State Board of Education's adoption cycle for an equivalent time-frame. **Therefore, school districts will not be required to purchase materials under the adoption schedule for 2009-**

10 through 2012-13. However, if new adoption materials are purchased, they must be made available to all pupils for whom they are intended and must be approved standards aligned materials. Please note that school districts must annually hold a public hearing and adopt a resolution certifying sufficiency of textbooks per EC 60119 as in previous years.

Lottery

Please note that Lottery funding will be calculated in the same manner as prior years, with the exception that through 2012-13, the following programs will be funded based on 2007-08 ADA rather than the prior year ADA.

- Adult Education
- Regional Occupational Center and Programs (ROC/P)

On April 8, 2010, the Legislature passed AB142 (Chapter 13 / 2010) which requires that not less than 37% of the total annual revenues from the sale of lottery tickets to be distributed to education. The Lottery Commission projects sales of $3.5 billion in 2010-11 of which $1.1 billion will go to education.

The current projection for 2010-11 is $112.50 per ADA (unrestricted) and $17.50 per ADA (Prop. 20).

BASIC AID FAIR SHARE BUDGET REDUCTIONS

Section 37 of ABX4 2 reduces categorical funding for basic aid school districts in 2010-11 by the amount that is proportionate to the revenue limit reduction implemented for non-basic aid school districts. The amount of categorical reduction is equal to the basic aid school district's 2009-10 fiscal year total base revenue limit subject to the deficit factor, calculated as of the 2009-10 fiscal year certified second principal apportionment, multiplied by 5.81 percent. This amount shall be deducted from a basic aid school district's State categorical aid in 2010-11, exclusive of Special Education, After School Education and Safety Program, QEIA, and CCDF. The deduction can not violate the California Constitution (Section 6 of Article IX) requirement that the State provide at least $120 per ADA, or $2,400 per school agency, whichever is greater (E.C. 41975).

2010-11 categorical funds are not subject to the continuous appropriation. Thus the timing of when the State will recover fair share funds from basic aid school districts is not known until categorical funds are appropriated. However, the CDE will take funds at the earliest possible opportunity. When preparing cash flows, assume funding from the state will not be distributed until the 5.81% fair share amount has been recovered.

The 2010-11 Enacted State Budget does not mention additional fair share reductions for basic aid school districts beyond 2010-11 (or additional reductions in 2010-11 to be taken in 2011-12).

CATEGORICAL FLEXIBILITY AND PUBLIC HEARING ON TIER III FLEXIBILITY

ABX4 2, Education Code Section, 42605, paragraph (c) (2) and (3) requires an annual public hearing on the proposed use of funds for the Tier III Categorical Programs. Paragraph 2 was amended to read,

> *(2) As a condition of receipt of funds, the governing board of the school district or board of the county office of education, as appropriate, at a regularly scheduled open public hearing shall take testimony from the public, discuss, approve or disapprove the proposed use of funding, and make **explicit** for each of the budget items in paragraph (2) of subdivision (a) the purpose for which the funds will be used.*

7.2.18

The term "explicit" has now been added to the code, but is not defined in code! BASC has had numerous discussions on this term. Attachment C is an analysis prepared by Jim Thomas and Don Gatti of this new requirement. **We recommend that school districts review the board agenda and minutes from their public hearing to ensure compliance with the new language. It is also strongly suggested that each school district immediately request that their independent auditor review the Board agenda and minutes to ensure compliance with the audit guide and the education code requirements.**

For 2010-11, categorical flexibility remains as currently enacted with no additional expansion or flexibility at this time. The negative COLA adjustment of (0.38%) was not enacted and therefore, a 0% COLA is applied to all State categorical programs including Special Education. Tier III flexibility continues through 2012-13.

Please note that school districts had until June 30, 2010, the ability to sweep restricted ending balances as of June 30, 2008. These include balances from Adult Education, Deferred Maintenance, Pupil Transportation Equipment, California High School Exit Exam (CAHSEE), Targeted Instructional Improvement Block Grant, and Instructional Materials. If the school district did not sweep these restricted program balances by June 30, 2010, the remaining funds must be expended in accordance with the original program requirement if not automatically unrestricted. As of 2010-11, the SACS software no longer provides resource codes for these programs. If a school district did not sweep these balances by June 30, 2010, locally restricted resource codes must be used.

AS A REMINDER:

The Enacted 2009-10 California State Budget and SBX3 4, Chapter 12, Statutes of 2009 authorized school districts to use funding received from the State for Tier III programs, for any educational purpose, to the extent permitted by federal law. The flexibility to use funds from these programs is authorized for five years from 2008-09 through 2012-13 by Education Code 42605.

School districts also need to watch for any legislation that could change the programs in the Tier III flexibility category.

Although fiscal year 2012-13 is some years off, school districts need to continually be aware of this sunset date and its impact, particularly if these funds are being utilized to mitigate any unrestricted general fund structural deficit. The Legislature has yet to comment on the use of these funds beyond the sunset date of June 30, 2013.

MANDATED COSTS

For several years, the Governor and Legislature has deferred funding of the mandated costs obligations. As a result the California School Boards Association (CSBA) and a coalition of school districts filed suit against the State in order to force the funding of the mandate or its elimination. In December 2008, the Superior Court in San Diego County ruled in favor of CSBA and the school districts. The State has filed an appeal and therefore deferrals could continue pending a decision by the Court of Appeals. A ruling on this appeal could take up to 18 months.

The 2010-11 Enacted State Budget provides only $300 million in one-time funds for reimbursement of mandated costs. $90 million is targeted for 2010-11 claims and $210 million is targeted for partial payment of the oldest prior-year claims and will be allocated on an equal amount per ADA. Additionally, provisions in the 2010-11 Enacted State Budget dismiss the mandated cost reimbursement requirement associated with two mandates.

- Behavioral Intervention Plans (BIP) – BIP language state that, if activities are state reimbursable mandates then state funding provided for purposes of special education in the annual Budget Act shall first be used to directly offset any mandate costs.

- Science Graduation Requirements (SGR) – SGR language states costs related to the salaries and benefits of teachers incurred by a school district shall be offset by the amount of state funding apportioned to the district in the annual Budget Act.

It is likely that litigation will be filed regarding the elimination of these two mandates. In addition, nine other mandates are suspended for 2010-11 and no state funding will be provided for any services for these programs. They are:

- Removal of Chemicals
- Pupil Residency Verification and Appeals
- School Bus Safety I and II
- Physical Education Reports
- Scoliosis Screening
- Health Benefits for Survivors of Peace Officers and Firefighters
- Law Enforcement Sexual Harassment Training
- County Treasury Withdrawals
- Grand Jury Proceedings

With the enactment of these suspensions, the services for the mandates do not have to legally be provided by school districts.

At this time it is recommended that school districts budget mandated cost revenues on a cash basis.

Also note that the payback of the Special Education mandate equaling $4.51 per 1999/2000 P-2 ADA expires as of June 30, 2011. Revenue must not be budgeted beyond this date.

AB 851

AB 851, Chapter 374 signed by the Governor on October 11, 2009, makes adjustments to school district base revenue limits beginning with the 2010-11 fiscal year.

Beginning in 2010-11, the revenue limit add-ons for meals for the needy pupils and incentives to increase beginning teacher salaries will be converted to a combined per ADA amount using 2007-08 as the base year, with cost of living increases added for 2008-09 and 2009-10.

The adjustment to the meals for the needy pupils was intended to be revenue neutral. However, there are winners and losers based on increases or decreases to case loads for these programs. Clean up legislation is required to ensure it is revenue neutral. AB 2366 was intended to partially fix the issue, but the bill did not make it through the legislative session.

CASH MANAGEMENT

Intra-Year Apportionment Deferrals

In addition to the deferrals that were enacted in 2009-10, ABX8 14 allows the State of California to defer up to $2.5 billion dollars at three specific times within the 2010-11 fiscal year that must be repaid in full by April 29, 2011. On March 30, 2010, pursuant to Government Code section 16326(a), the Controller, Treasurer, and Director of Finance specified a plan, which was revised on August 23, 2010, to defer the following payments:

7.2.20

- July 2010 payments will be deferred for 60 days, in the amount of $2.5 billion. The entire $1.5 billion July advance principal apportionment payment will be deferred as a part of this $2.5 billion along with approximately $1 billion of the prior year deferrals from February and June 2010.
- The September 2010 payment will be deferred to December 2010 as a part of this $2.5 billion.
- The March 2011 payment will be deferred and paid on April 29, 2011, in the amount of $2.5 billion.

ABX8 14 also gives the State Controller, State Treasurer, and Director of Finance the authority to shift the three deferrals to the prior month or delay until the subsequent month. Any authorized change would require a 30-day legislative notification.

Additional Apportionment Deferrals

As part of the 2010-11 State Budget deal, AB 1624 and AB 1610 authorized additional deferrals for K-12 Education. AB 1624 defers up to $3.2 billion from October 2010 to November 15, 2010. However, the State was able to obtain bridge financing, so this planned deferral did not take place. AB 1610 defers an additional $420 million from April 2011 to July 2011, $800 million from May 2011 to July 2011, and $500 million from June 2011 to July 2011. Please refer to the tables below for a complete list of 2010-11 deferrals. Note that approximately $7.1 billion in payments are being delayed from one fiscal year to the next. Please refer to Attachment D for a graphic illustration of the apportionment deferrals.

K-12 Deferral Amount	2010-11 Timeframe
$2.5 Billion[2]	July 2010 to September 2010
$2.5 Billion	September 2010 to December 2010
$2.6 Billion	February 2011 to July 2011
Up to $2.5 Billion	March 2011 to April 29, 2011
$420 Million	April 2011 to July 2011
$679 Million	April 2011 to August 2011
$800 Million	May 2011 to July 2011
$1.0 Billion	May 2011 to August 2011
$1.6 Billion[3]	June 2011 to July 2011
Total: $14.6 Billion ($7.1 Billion across fiscal years)	

Also note that changes in property valuations can significantly affect cash flow. Also, the change in status from a Revenue Limit school district to a Basic Aid school district will impact the receipt of cash from monthly to primarily December and April.

Apportionment Schedules

In addition to deferrals, SBX4 16 has significantly changed the schedule for the principal apportionment and the special purpose apportionment and added a schedule for Education Code (EC) Section 42605 budget items (Tier III Categorical Programs). The following tables outline the principal apportionment schedules referenced in Education Code Section 14041 (note that a negative amount includes funds being deferred to a different timeframe, a positive amount shows funds being restored from a prior deferral). SBX4 16 Section 3 also specifies an apportionment schedule for EC 42605 budget items (Tier III Categorical Programs). In light of the reduced and deferred apportionments and change in timing of distribution of funds from the State, a great deal of emphasis must be placed on cash flow analysis and

[2] This includes approximately $1 billion of the 2009-10 P-2 payment, which was paid in September 2010.
[3] 100% of the June P-2 Principal Apportionment is deferred to July (estimated to be $1.6 billion).

monitoring. **PCOE will continue to work with school districts on cash borrowing options and the County Treasurer regarding assistance that can be provided by the Treasurer's Office.**

The first apportionment table outlines the apportionment schedule for school districts and county offices per Education Code Section 14041(a) (1) (2) (3) (4).

2010-11 Principal Apportionment Monthly Payment Schedule

Education Code Section 14041(a)(1)(2)(3)(4)

Month		SBX4 -16 Monthly Payment Schedule	Monthly Payment Schedule with Deferrals**	Monthly % Shortfall/ Excess	Cumulative % Shortfall/ Excess
July	*	5.00%	0.00%	-5.00%	-5.00%
August	*	5.00%	5.00%	0.00%	-5.00%
September	*	9.00%	5.00%	-4.00%	-9.00%
October		9.00%	9.00%	0.00%	-9.00%
November		9.00%	9.00%	0.00%	-9.00%
December		9.00%	18.00%	9.00%	0.00%
January		9.00%	9.00%	0.00%	0.00%
February	***	9.00%	1.00%	-8.00%	-8.00%
March		9.00%	0.00%	-9.00%	-17.00%
April	***	9.00%	13.60%	4.60%	-12.40%
May	***	9.00%	1.90%	-7.10%	-19.50%
June		9.00%	0.00%	-9.00%	-28.50%
Subsequent Year					
July			21.90%		-6.60%
August			6.60%		0.00%

* Does not include prior year deferrals

**Includes intrayear deferrals

***Percentages are estimated based on the statewide 2010-11 Recertified Advance Apportionment.

Per Education Code Section 14041(a)(7), the following apportionment table is for school districts that reported less than 5,000 units of average daily attendance in the 1979-80 fiscal year and that received 39 percent or more, but less than 75 percent, of their total revenue limits from local property taxes in that fiscal year.

2010-11 Principal Apportionment Monthly Payment Schedule

Education Code Section 14041(a)(7)

Month		SBX4 -16 Monthly Payment Schedule	Monthly Payment Schedule with Deferrals**	Monthly % Shortfall/ Excess	Cumulative % Shortfall/ Excess
July	*	15.00%	0.00%	-15.00%	-15.00%
August	*	15.00%	15.00%	0.00%	-15.00%
September	*	15.00%	15.48%	0.48%	-14.52%
October		15.00%	15.00%	0.00%	-14.52%
November		0.00%	0.00%	0.00%	-14.52%
December		0.00%	14.52%	14.52%	0.00%
January		6.00%	6.00%	0.00%	0.00%
February	***	6.80%	0.80%	-6.00%	-6.00%
March		6.80%	0.00%	-6.80%	-12.80%
April	***	6.80%	10.30%	3.50%	-9.30%
May	***	6.80%	1.40%	-5.40%	-14.71%
June		6.80%	0.00%	-6.80%	-21.51%
Subsequent Year					
July			16.47%		-5.04%
August			5.04%		0.00%

* Does not include prior year deferrals

**Includes intrayear deferrals

***Percentages are estimated based on statewide 2009-10 P-1 figures.

7.2.22

Per Education Code Section 14041(a)(8), the following apportionment table is for school districts which reported less than 5,000 units of average daily attendance in the 1979-80 fiscal year and which received 75 percent or more of their total revenue limits from local property taxes in that fiscal year.

2010-11 Principal Apportionment Monthly Payment Schedule

Education Code Section 14041(a)(8)

Month		SBX4 -16 Monthly Payment Schedule	Monthly Payment Schedule with Deferrals**	Monthly % Shortfall/ Excess	Cumulative % Shortfall/ Excess
July	*	15.00%	0.00%	-15.00%	-15.00%
August	*	30.00%	30.00%	0.00%	-15.00%
September	*	30.00%	15.95%	-14.05%	-29.05%
October		15.00%	15.00%	0.00%	-29.05%
November		0.00%	0.00%	0.00%	-29.05%
December		0.00%	29.05%	29.05%	0.00%
January		6.00%	6.00%	0.00%	0.00%
February	***	0.00%	0.00%	0.00%	0.00%
March		0.00%	0.00%	0.00%	0.00%
April	***	0.00%	0.00%	0.00%	0.00%
May	***	0.00%	0.00%	0.00%	0.00%
June		4.00%	0.00%	-4.00%	-4.00%
Subsequent Year					
July			4.00%		0.00%
August			0.00%		0.00%

* Does not include prior year deferrals

**Includes intrayear deferrals

***Percentages are estimated based on statewide 2009-10 P-1 figures.

We have always stressed the importance of maintaining appropriate reserves. **These cash management challenges make it even more imperative that we consider reserve levels greater than the minimums required within the State's Criteria and Standards.** Reserves are especially critical in order to meet cash flow needs that guarantee the ability to adequately meet payrolls and other obligations.

RESERVE FOR ECONOMIC UNCERTAINTIES

The revised 2009-10 Enacted Budget lowered the minimum reserve requirement levels for economic uncertainties to 1/3 the percentage level adopted by the State Board as of May 1, 2009. However, school districts are required to make progress in the 2010-11 fiscal year to return to compliance with the specified standards and criteria adopted by the State Board. ABX4 2 also restores the requirement for the 2011-12 fiscal year to the percentage adopted by the State Board as of May 1, 2009. **We believe that the percentages established in the Criteria and Standards for reserves prior to the current Enacted Budget are the BARE MINIMUM. Moreover, once the minimum reserve levels are reduced, it would take budget reductions of twice the amount of the lowered reserve levels to fully restore the reserve by 2011-12. With the continued deferral of apportionments, it is more critical than ever to maintain higher levels of reserves for cash flow purposes.**

Basic aid school districts are advised to maintain reserves much greater than the State required minimum because they do not have the prior year ADA protection provided to school districts under Education Code 42238.5, whereby revenue limit funding is based on ADA for either the current or prior fiscal year, whichever is greater.

7.2.23 11

NEGOTIATIONS

When considering a multi-year contract, school districts need to be very flexible and have appropriate contingency language, such as basing compensation increases on "funded COLA" or "effective COLA". Also recognize that there may be different COLAs and deficits for revenue limits versus categorical programs and this should be considered during negotiations.

It is also important to note that the 2010-11 Enacted State Budget provides more funding but the funding may not continue beyond 2010-11. School districts need to consider this as they negotiate changes to collective bargaining agreements. We suggest school districts be conservative in the timing of negotiations and wait until at least after the Governor's January 2011 Budget.

NEW AB 1200 PROVISIONS

A new AB 1200 provision was in effect for fiscal year 2009-10 only. The Education Budget Trailer Bill ABX4 2 (Chapter 2/2009) specifies that COEs do not have the authority to assign a qualified certification *if* the problem in the third year is substantially due to the loss of ARRA funds.

This was intended to limit the COE authority. **This is no longer in effect for the review of the 2010-11 school district interim reports.** This provision was not continued and does not apply to the Federal Education Jobs Bill.

7.2.24

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: _____ Date: _____
District Superintendent or Designee

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: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Carrie Carlson Telephone: (916) 434-5095

Title: Director of Business Services E-mail: ccarlson@wpusd.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

7.2.26

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
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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

7.2.27

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	33,455,731.00	33,455,731.00	(262,994.23)	32,188,144.00	(1,267,587.00)	-3.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,357,549.00	4,357,549.00	112,833.00	4,677,620.00	320,071.00	7.3%
4) Other Local Revenue		8600-8799	1,034,005.00	1,034,005.00	219,424.67	1,006,510.00	(27,495.00)	-2.7%
5) TOTAL, REVENUES			38,847,285.00	38,847,285.00	69,263.44	37,872,274.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,670,808.00	21,670,808.00	6,944,315.90	21,448,071.00	222,737.00	1.0%
2) Classified Salaries		2000-2999	4,180,018.00	4,180,018.00	1,374,744.06	4,224,033.51	(44,015.51)	-1.1%
3) Employee Benefits		3000-3999	8,159,639.00	8,159,639.00	2,685,224.67	8,174,147.81	(14,508.81)	-0.2%
4) Books and Supplies		4000-4999	1,538,083.00	1,538,083.00	758,375.32	2,397,195.00	(859,112.00)	-55.9%
5) Services and Other Operating Expenditures		5000-5999	3,363,917.00	3,363,917.00	1,025,125.97	3,337,764.00	26,153.00	0.8%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	19,052.63	35,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,316.00	1,105,316.00	1,329.00	1,129,420.00	(24,104.00)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(750,538.00)	(750,538.00)	0.00	(764,047.00)	13,509.00	-1.8%
9) TOTAL, EXPENDITURES			39,302,243.00	39,302,243.00	12,808,167.55	39,981,584.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,958.00)	(454,958.00)	(12,738,904.11)	(2,109,310.32)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	336,451.00	336,451.00	New
b) Transfers Out		7600-7629	113,218.00	113,218.00	0.00	139,814.00	(26,596.00)	-23.5%
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	(4,676,382.00)	(4,676,382.00)	0.00	(4,780,724.00)	(104,342.00)	2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,789,600.00)	(4,789,600.00)	0.00	(4,584,087.00)		

7.2.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,244,558.00)	(5,244,558.00)	(12,738,904.11)	(6,693,397.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,914,291.00	13,914,291.00		13,865,944.00	(48,347.00)	-0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,914,291.00	13,914,291.00		13,865,944.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,914,291.00	13,914,291.00		13,865,944.00		
2) Ending Balance, June 30 (E + F1e)			8,669,733.00	8,669,733.00		7,172,546.68		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,566,841.00	2,566,841.00		2,662,176.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,986,676.00	3,986,676.00		1,738,858.00		
Basic Aid Designation	0000	9780	*3,986,676.00*					
Basic Aid Designation	0000	9780		*3,986,676.00*				
Basic Aid Designation	0000	9780				*1,738,858.00*		
c) Undesignated Amount		9790				2,769,512.68		
d) Unappropriated Amount		9790	2,116,216.00	2,116,216.00				

7.2.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,026,306.00	9,026,306.00	2,080,426.00	10,353,301.00	1,326,995.00	14.7%
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	(20,797.00)	(62,734.00)	(62,734.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	336,231.00	336,231.00	0.00	339,053.00	2,822.00	0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,090,707.00	33,090,707.00	37.37	30,817,124.00	(2,273,583.00)	-6.9%
Unsecured Roll Taxes		8042	948,226.00	948,226.00	723,297.22	852,390.00	(95,836.00)	-10.1%
Prior Years' Taxes		8043	67,150.00	67,150.00	97.06	67,150.00	0.00	0.0%
Supplemental Taxes		8044	248,370.00	248,370.00	6,157.76	242,014.00	(6,356.00)	-2.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,694,791.00	1,694,791.00	0.00	499,364.00	(1,195,427.00)	-70.5%
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	30,706.00	30,706.00	0.00	4,301.00	(26,405.00)	-86.0%
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			45,442,487.00	45,442,487.00	2,789,218.41	43,111,963.00	(2,330,524.00)	-5.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(641,707.00)	(641,707.00)	0.00	(641,707.00)	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	111,133.00	111,133.00	32,884.96	103,523.00	(7,610.00)	-6.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,456,182.00)	(11,456,182.00)	(3,085,097.60)	(10,385,635.00)	1,070,547.00	-9.3%
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			33,455,731.00	33,455,731.00	(262,994.23)	32,188,144.00	(1,267,587.00)	-3.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	31,518.00	31,518.00	0.00	0.00	(31,518.00)	-100.0%
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	2,099,136.00	2,099,136.00	70,907.00	2,099,136.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	46,820.00	46,820.00	New
Lottery - Unrestricted and Instructional Materials		8560	682,650.00	682,650.00	0.00	692,517.00	9,867.00	1.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,544,245.00	1,544,245.00	41,926.00	1,839,147.00	294,902.00	19.1%
TOTAL, OTHER STATE REVENUE			4,357,549.00	4,357,549.00	112,833.00	4,677,620.00	320,071.00	7.3%
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	83,505.00	83,505.00	0.00	83,505.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	127,000.00	127,000.00	31,604.50	127,000.00	0.00	0.0%
Interest		8660	292,500.00	292,500.00	47,387.12	292,500.00	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	165,000.00	165,000.00	0.00	191,127.00	26,127.00	15.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	366,000.00	366,000.00	140,433.05	312,378.00	(53,622.00)	-14.7%
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			1,034,005.00	1,034,005.00	219,424.67	1,006,510.00	(27,495.00)	-2.7%
TOTAL, REVENUES			38,847,285.00	38,847,285.00	69,263.44	37,872,274.00	(975,011.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,776,111.00	18,776,111.00	5,983,168.12	18,553,239.05	222,871.95	1.2%
Certificated Pupil Support Salaries		1200	948,128.00	948,128.00	319,243.19	946,952.57	1,175.43	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,917,692.00	1,917,692.00	634,266.47	1,918,559.02	(867.02)	0.0%
Other Certificated Salaries		1900	28,877.00	28,877.00	7,638.12	29,320.36	(443.36)	-1.5%
TOTAL, CERTIFICATED SALARIES			21,670,808.00	21,670,808.00	6,944,315.90	21,448,071.00	222,737.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	187,779.00	187,779.00	58,978.32	209,569.33	(21,790.33)	-11.6%
Classified Support Salaries		2200	1,133,828.00	1,133,828.00	370,074.41	1,152,343.06	(18,515.06)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	426,825.00	426,825.00	139,865.76	425,597.28	1,227.72	0.3%
Clerical, Technical and Office Salaries		2400	2,109,685.00	2,109,685.00	702,605.23	2,119,798.31	(10,113.31)	-0.5%
Other Classified Salaries		2900	321,901.00	321,901.00	103,220.34	316,725.53	5,175.47	1.6%
TOTAL, CLASSIFIED SALARIES			4,180,018.00	4,180,018.00	1,374,744.06	4,224,033.51	(44,015.51)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,756,245.00	1,756,245.00	571,293.08	1,724,100.00	32,145.00	1.8%
PERS		3201-3202	647,693.00	647,693.00	211,293.89	643,846.00	3,847.00	0.6%
OASDI/Medicare/Alternative		3301-3302	608,330.00	608,330.00	192,160.19	578,316.00	30,014.00	4.9%
Health and Welfare Benefits		3401-3402	4,192,441.00	4,192,441.00	1,375,594.91	4,139,035.29	53,405.71	1.3%
Unemployment Insurance		3501-3502	185,633.00	185,633.00	59,085.28	178,188.00	7,445.00	4.0%
Workers' Compensation		3601-3602	316,966.00	316,966.00	99,183.96	300,233.00	16,733.00	5.3%
OPEB, Allocated		3701-3702	276,135.00	276,135.00	93,884.99	394,325.60	(118,190.60)	-42.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	67,956.00	67,956.00	22,486.22	69,138.00	(1,182.00)	-1.7%
Other Employee Benefits		3901-3902	108,240.00	108,240.00	60,242.15	146,965.92	(38,725.92)	-35.8%
TOTAL, EMPLOYEE BENEFITS			8,159,639.00	8,159,639.00	2,685,224.67	8,174,147.81	(14,508.81)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	308,367.00	308,367.00	215,591.67	437,016.00	(128,649.00)	-41.7%
Books and Other Reference Materials		4200	100.00	100.00	177.99	6,477.00	(6,377.00)	-6377.0%
Materials and Supplies		4300	917,915.00	917,915.00	279,067.32	1,613,505.00	(695,590.00)	-75.8%
Noncapitalized Equipment		4400	311,701.00	311,701.00	263,538.34	340,197.00	(28,496.00)	-9.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,538,083.00	1,538,083.00	758,375.32	2,397,195.00	(859,112.00)	-55.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	133,169.00	133,169.00	10,121.35	175,856.00	(42,687.00)	-32.1%
Dues and Memberships		5300	24,783.00	24,783.00	20,785.00	25,068.00	(285.00)	-1.1%
Insurance		5400-5450	305,775.00	305,775.00	73,943.75	295,775.00	10,000.00	3.3%
Operations and Housekeeping Services		5500	1,600,700.00	1,600,700.00	573,298.62	1,585,700.00	15,000.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,176.00	175,176.00	33,051.43	190,002.00	(14,826.00)	-8.5%
Transfers of Direct Costs		5710	21,100.00	21,100.00	4,984.90	27,525.00	(6,425.00)	-30.5%
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	970,374.00	970,374.00	280,142.56	904,998.00	65,376.00	6.7%
Communications		5900	132,840.00	132,840.00	28,798.36	132,840.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,363,917.00	3,363,917.00	1,025,125.97	3,337,764.00	26,153.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	35,000.00	35,000.00	19,052.63	35,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	19,052.63	35,000.00	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								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,100,000.00	1,100,000.00	0.00	1,124,104.00	(24,104.00)	-2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,163.00	1,163.00	328.79	1,163.00	0.00	0.0%
Other Debt Service - Principal		7439	4,153.00	4,153.00	1,000.21	4,153.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,316.00	1,105,316.00	1,329.00	1,129,420.00	(24,104.00)	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(640,811.00)	(640,811.00)	0.00	(654,970.00)	14,159.00	-2.2%
Transfers of Indirect Costs - Interfund		7350	(109,727.00)	(109,727.00)	0.00	(109,077.00)	(650.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(750,538.00)	(750,538.00)	0.00	(764,047.00)	13,509.00	-1.8%
TOTAL, EXPENDITURES			39,302,243.00	39,302,243.00	12,808,167.55	39,981,584.32	(679,341.32)	-1.7%

7.2.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	336,451.00	336,451.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	336,451.00	336,451.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,218.00	113,218.00	0.00	139,814.00	(26,596.00)	-23.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,218.00	113,218.00	0.00	139,814.00	(26,596.00)	-23.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,676,382.00)	(4,676,382.00)	0.00	(4,780,724.00)	(104,342.00)	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,676,382.00)	(4,676,382.00)	0.00	(4,780,724.00)	(104,342.00)	2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,789,600.00)	(4,789,600.00)	0.00	(4,584,087.00)	205,513.00	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,559,453.00	1,559,453.00	0.00	1,606,347.00	46,894.00	3.0%
2) Federal Revenue		8100-8299	2,374,010.00	2,374,010.00	1,082,870.44	3,948,628.00	1,574,618.00	66.3%
3) Other State Revenue		8300-8599	1,276,131.00	1,276,131.00	245,700.00	1,329,094.00	52,963.00	4.2%
4) Other Local Revenue		8600-8799	1,747,075.00	1,747,075.00	364,850.25	2,013,639.00	266,564.00	15.3%
5) TOTAL, REVENUES			6,956,669.00	6,956,669.00	1,693,420.69	8,897,708.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,747,419.00	3,747,419.00	1,225,635.40	3,846,194.45	(98,775.45)	-2.6%
2) Classified Salaries		2000-2999	3,087,502.00	3,087,502.00	957,499.63	3,116,892.33	(29,390.33)	-1.0%
3) Employee Benefits		3000-3999	2,546,591.00	2,546,591.00	821,721.23	2,537,047.13	9,543.87	0.4%
4) Books and Supplies		4000-4999	1,002,617.00	1,002,617.00	245,649.12	1,482,113.00	(479,496.00)	-47.8%
5) Services and Other Operating Expenditures		5000-5999	831,412.00	831,412.00	168,990.04	921,304.00	(89,892.00)	-10.8%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	528,609.00	563,609.00	(498,609.00)	-767.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	640,811.00	640,811.00	0.00	654,970.00	(14,159.00)	-2.2%
9) TOTAL, EXPENDITURES			11,921,352.00	11,921,352.00	3,948,104.42	13,122,129.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9			(4,964,683.00)	(4,964,683.00)	(2,254,683.73)	(4,224,421.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,676,382.00	4,676,382.00	0.00	4,780,724.00	104,342.00	2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,676,382.00	4,676,382.00	0.00	4,780,724.00		

7.2.36

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)			(288,301.00)	(288,301.00)	(2,254,683.73)	556,302.09		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	321,237.00	321,237.00		752,510.00	431,273.00	134.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			321,237.00	321,237.00		752,510.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			321,237.00	321,237.00		752,510.00		
2) Ending Balance, June 30 (E + F1e)			32,936.00	32,936.00		1,308,812.09		
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	32,936.00	32,936.00		1,308,812.09		
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				

7.2.37

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	641,707.00	641,707.00	0.00	641,707.00	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	917,746.00	917,746.00	0.00	964,640.00	46,894.00	5.1%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,559,453.00	1,559,453.00	0.00	1,606,347.00	46,894.00	3.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,159,717.00	1,159,717.00	0.00	1,303,135.00	143,418.00	12.4%
Special Education Discretionary Grants		8182	116,405.00	116,405.00	0.00	133,855.00	17,450.00	15.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,090,271.00	1,090,271.00	1,068,627.00	2,440,526.00	1,350,255.00	123.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	20,167.00	20,167.00	New
Safe and Drug Free Schools	3700-3799	8290	7,617.00	7,617.00	0.00	20,945.00	13,328.00	175.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	14,243.44	30,000.00	30,000.00	New
TOTAL, FEDERAL REVENUE			2,374,010.00	2,374,010.00	1,082,870.44	3,948,628.00	1,574,618.00	66.3%
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	334,214.00	334,214.00	0.00	335,618.00	1,404.00	0.4%
Economic Impact Aid	7090-7091	8311	355,306.00	355,306.00	0.00	420,206.00	64,900.00	18.3%
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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	89,175.00	89,175.00	0.00	107,725.00	18,550.00	20.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	1,677.00	1,677.00	New
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	497,436.00	497,436.00	245,700.00	463,868.00	(33,568.00)	-6.7%
TOTAL, OTHER STATE REVENUE			1,276,131.00	1,276,131.00	245,700.00	1,329,094.00	(52,963.00)	4.2%
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	8,569.00	8,569.00	New
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	75,000.00	75,000.00	31,013.25	75,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,000.00	30,000.00	3,600.00	203,611.00	173,611.00	578.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,642,075.00	1,642,075.00	330,237.00	1,726,459.00	84,384.00	5.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,747,075.00	1,747,075.00	364,850.25	2,013,639.00	266,564.00	15.3%
TOTAL, REVENUES			6,956,669.00	6,956,669.00	1,693,420.69	8,897,708.00	1,941,039.00	27.9%

7.2.40

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	3,384,031.00	3,384,031.00	1,117,654.38	3,522,588.95	(138,557.95)	-4.1%
Certificated Pupil Support Salaries		1200	44,193.00	44,193.00	0.00	0.00	44,193.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	162,455.00	162,455.00	53,419.06	162,194.10	260.90	0.2%
Other Certificated Salaries		1900	156,740.00	156,740.00	54,561.96	161,411.40	(4,671.40)	-3.0%
TOTAL, CERTIFICATED SALARIES			3,747,419.00	3,747,419.00	1,225,635.40	3,846,194.45	(98,775.45)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,514,891.00	1,514,891.00	471,808.58	1,530,502.66	(15,611.66)	-1.0%
Classified Support Salaries		2200	1,017,649.00	1,017,649.00	282,815.01	1,005,269.67	12,379.33	1.2%
Classified Supervisors' and Administrators' Salaries		2300	408,592.00	408,592.00	137,143.56	412,176.68	(3,584.68)	-0.9%
Clerical, Technical and Office Salaries		2400	144,305.00	144,305.00	58,665.28	153,984.86	(9,679.86)	-6.7%
Other Classified Salaries		2900	2,065.00	2,065.00	7,067.20	14,958.46	(12,893.46)	-624.4%
TOTAL, CLASSIFIED SALARIES			3,087,502.00	3,087,502.00	957,499.63	3,116,892.33	(29,390.33)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	318,618.00	318,618.00	100,037.72	309,728.00	8,890.00	2.8%
PERS		3201-3202	456,916.00	456,916.00	153,408.89	469,622.00	(12,706.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	288,792.00	288,792.00	86,832.50	282,677.00	6,115.00	2.1%
Health and Welfare Benefits		3401-3402	1,282,530.00	1,282,530.00	422,848.56	1,287,544.73	(5,014.73)	-0.4%
Unemployment Insurance		3501-3502	49,895.00	49,895.00	15,151.24	48,510.00	1,385.00	2.8%
Workers' Compensation		3601-3602	85,352.00	85,352.00	25,762.25	82,597.00	2,755.00	3.2%
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	38,830.00	38,830.00	9,243.04	30,900.00	7,930.00	20.4%
Other Employee Benefits		3901-3902	25,658.00	25,658.00	8,437.03	25,468.40	189.60	0.7%
TOTAL, EMPLOYEE BENEFITS			2,546,591.00	2,546,591.00	821,721.23	2,537,047.13	9,543.87	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	89,175.00	89,175.00	58,516.53	119,244.00	(30,069.00)	-33.7%
Books and Other Reference Materials		4200	0.00	0.00	2,207.95	0.00	0.00	0.0%
Materials and Supplies		4300	883,942.00	883,942.00	122,607.98	1,271,617.00	(387,675.00)	-43.9%
Noncapitalized Equipment		4400	29,500.00	29,500.00	62,316.66	91,252.00	(61,752.00)	-209.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,002,617.00	1,002,617.00	245,649.12	1,482,113.00	(479,496.00)	-47.8%
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	11,500.00	11,500.00	10,641.53	19,271.00	(7,771.00)	-67.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,300.00	67,300.00	7,688.91	57,300.00	10,000.00	14.9%
Transfers of Direct Costs		5710	(21,100.00)	(21,100.00)	(4,984.90)	(27,525.00)	6,425.00	-30.5%
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	750,712.00	750,712.00	154,181.76	848,758.00	(98,046.00)	-13.1%
Communications		5900	18,000.00	18,000.00	1,462.74	18,500.00	(500.00)	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			831,412.00	831,412.00	168,990.04	921,304.00	(89,892.00)	-10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	65,000.00	65,000.00	528,609.00	563,609.00	(498,609.00)	-767.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,000.00	65,000.00	528,609.00	563,609.00	(498,609.00)	-767.1%
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		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	640,811.00	640,811.00	0.00	654,970.00	(14,159.00)	-2.2%
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			640,811.00	640,811.00	0.00	654,970.00	(14,159.00)	-2.2%
TOTAL, EXPENDITURES			11,921,352.00	11,921,352.00	3,948,104.42	13,122,129.91	(1,200,777.91)	-10.1%

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		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,676,382.00	4,676,382.00	0.00	4,780,724.00	104,342.00	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,676,382.00	4,676,382.00	0.00	4,780,724.00	104,342.00	2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,676,382.00	4,676,382.00	0.00	4,780,724.00	(104,342.00)	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	35,015,184.00	35,015,184.00	(262,994.23)	33,794,491.00	(1,220,693.00)	-3.5%
2) Federal Revenue		8100-8299	2,374,010.00	2,374,010.00	1,082,870.44	3,948,628.00	1,574,618.00	66.3%
3) Other State Revenue		8300-8599	5,633,680.00	5,633,680.00	358,533.00	6,006,714.00	373,034.00	6.6%
4) Other Local Revenue		8600-8799	2,781,080.00	2,781,080.00	584,274.92	3,020,149.00	239,069.00	8.6%
5) TOTAL, REVENUES			45,803,954.00	45,803,954.00	1,762,684.13	46,769,982.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,418,227.00	25,418,227.00	8,169,951.30	25,294,265.45	123,961.55	0.5%
2) Classified Salaries		2000-2999	7,267,520.00	7,267,520.00	2,332,243.69	7,340,925.84	(73,405.84)	-1.0%
3) Employee Benefits		3000-3999	10,706,230.00	10,706,230.00	3,506,945.90	10,711,194.94	(4,964.94)	0.0%
4) Books and Supplies		4000-4999	2,540,700.00	2,540,700.00	1,004,024.44	3,879,308.00	(1,338,608.00)	-52.7%
5) Services and Other Operating Expenditures		5000-5999	4,195,329.00	4,195,329.00	1,194,116.01	4,259,068.00	(63,739.00)	-1.5%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	547,661.63	598,609.00	(498,609.00)	-498.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,316.00	1,105,316.00	1,329.00	1,129,420.00	(24,104.00)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(109,727.00)	(109,727.00)	0.00	(109,077.00)	(650.00)	0.6%
9) TOTAL, EXPENDITURES			51,223,595.00	51,223,595.00	16,756,271.97	53,103,714.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B			(5,419,641.00)	(5,419,641.00)	(14,993,587.84)	(6,333,732.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	336,451.00	336,451.00	New
b) Transfers Out		7600-7629	113,218.00	113,218.00	0.00	139,814.00	(26,596.00)	-23.5%
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			(113,218.00)	(113,218.00)	0.00	196,637.00		

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)			(5,532,859.00)	(5,532,859.00)	(14,993,587.84)	(6,137,095.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,235,528.00	14,235,528.00		14,618,454.00	382,926.00	2.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,235,528.00	14,235,528.00		14,618,454.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,235,528.00	14,235,528.00		14,618,454.00		
2) Ending Balance, June 30 (E + F1e)			8,702,669.00	8,702,669.00		8,481,358.77		
Components of Ending Fund Balance								
a) Reserve for Revolving Cash		9711	0.00	0.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	32,936.00	32,936.00		1,308,812.09		
b) Designated Amounts Designated for Economic Uncertainties		9770	2,566,841.00	2,566,841.00		2,662,176.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,986,676.00	3,986,676.00		1,738,858.00		
Basic Aid Designation	0000	9780	*3,986,676.00*					
Basic Aid Designation	0000	9780		*3,986,676.00*				
Basic Aid Designation	0000	9780				*1,738,858.00*		
c) Undesignated Amount		9790				2,769,512.68		
d) Unappropriated Amount		9790	2,116,216.00	2,116,216.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	9,026,306.00	9,026,306.00	2,080,426.00	10,353,301.00	1,326,995.00	14.7%
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	(20,797.00)	(62,734.00)	(62,734.00)	New
Tax Relief Subventions Homeowners' Exemptions		8021	336,231.00	336,231.00	0.00	339,053.00	2,822.00	0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,090,707.00	33,090,707.00	37.37	30,817,124.00	(2,273,583.00)	-6.9%
Unsecured Roll Taxes		8042	948,226.00	948,226.00	723,297.22	852,390.00	(95,836.00)	-10.1%
Prior Years' Taxes		8043	67,150.00	67,150.00	97.06	67,150.00	0.00	0.0%
Supplemental Taxes		8044	248,370.00	248,370.00	6,157.76	242,014.00	(6,356.00)	-2.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,694,791.00	1,694,791.00	0.00	499,364.00	(1,195,427.00)	-70.5%
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	30,706.00	30,706.00	0.00	4,301.00	(26,405.00)	-86.0%
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			45,442,487.00	45,442,487.00	2,789,218.41	43,111,963.00	(2,330,524.00)	-5.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(641,707.00)	(641,707.00)	0.00	(641,707.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	641,707.00	641,707.00	0.00	641,707.00	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	111,133.00	111,133.00	32,884.96	103,523.00	(7,610.00)	-6.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,456,182.00)	(11,456,182.00)	(3,085,097.60)	(10,385,635.00)	1,070,547.00	-9.3%
Property Taxes Transfers		8097	917,746.00	917,746.00	0.00	964,640.00	46,894.00	5.1%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			35,015,184.00	35,015,184.00	(262,994.23)	33,794,491.00	(1,220,693.00)	-3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,159,717.00	1,159,717.00	0.00	1,303,135.00	143,418.00	12.4%
Special Education Discretionary Grants		8182	116,405.00	116,405.00	0.00	133,855.00	17,450.00	15.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,090,271.00	1,090,271.00	1,068,627.00	2,440,526.00	1,350,255.00	123.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	20,167.00	20,167.00	New
Safe and Drug Free Schools	3700-3799	8290	7,617.00	7,617.00	0.00	20,945.00	13,328.00	175.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	14,243.44	30,000.00	30,000.00	New
TOTAL, FEDERAL REVENUE			2,374,010.00	2,374,010.00	1,082,870.44	3,948,628.00	1,574,618.00	66.3%
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	334,214.00	334,214.00	0.00	335,618.00	1,404.00	0.4%
Economic Impact Aid	7090-7091	8311	355,306.00	355,306.00	0.00	420,206.00	64,900.00	18.3%
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	31,518.00	31,518.00	0.00	0.00	(31,518.00)	-100.0%
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	2,099,136.00	2,099,136.00	70,907.00	2,099,136.00	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	46,820.00	46,820.00	New
Lottery - Unrestricted and Instructional Materi		8560	771,825.00	771,825.00	0.00	800,242.00	28,417.00	3.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	1,677.00	1,677.00	New
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,041,681.00	2,041,681.00	287,626.00	2,303,015.00	261,334.00	12.8%
TOTAL, OTHER STATE REVENUE			5,633,680.00	5,633,680.00	358,533.00	6,006,714.00	373,034.00	6.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	83,505.00	83,505.00	0.00	83,505.00	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	8,569.00	8,569.00	New
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	127,000.00	127,000.00	31,604.50	127,000.00	0.00	0.0%
Interest		8660	292,500.00	292,500.00	47,387.12	292,500.00	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	75,000.00	75,000.00	31,013.25	75,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	165,000.00	165,000.00	0.00	191,127.00	26,127.00	15.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	396,000.00	396,000.00	144,033.05	515,989.00	119,989.00	30.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,642,075.00	1,642,075.00	330,237.00	1,726,459.00	84,384.00	5.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,781,080.00	2,781,080.00	584,274.92	3,020,149.00	239,069.00	8.6%
TOTAL, REVENUES			45,803,954.00	45,803,954.00	1,762,684.13	46,769,982.00	966,028.00	2.1%

7.2.48

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	22,160,142.00	22,160,142.00	7,100,822.50	22,075,828.00	84,314.00	0.4%
Certificated Pupil Support Salaries		1200	992,321.00	992,321.00	319,243.19	946,952.57	45,368.43	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,080,147.00	2,080,147.00	687,685.53	2,080,753.12	(606.12)	0.0%
Other Certificated Salaries		1900	185,617.00	185,617.00	62,200.08	190,731.76	(5,114.76)	-2.8%
TOTAL, CERTIFICATED SALARIES			25,418,227.00	25,418,227.00	8,169,951.30	25,294,265.45	123,961.55	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,702,670.00	1,702,670.00	530,786.90	1,740,071.99	(37,401.99)	-2.2%
Classified Support Salaries		2200	2,151,477.00	2,151,477.00	652,889.42	2,157,612.73	(6,135.73)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	835,417.00	835,417.00	277,009.32	837,773.96	(2,356.96)	-0.3%
Clerical, Technical and Office Salaries		2400	2,253,990.00	2,253,990.00	761,270.51	2,273,783.17	(19,793.17)	-0.9%
Other Classified Salaries		2900	323,966.00	323,966.00	110,287.54	331,683.99	(7,717.99)	-2.4%
TOTAL, CLASSIFIED SALARIES			7,267,520.00	7,267,520.00	2,332,243.69	7,340,925.84	(73,405.84)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,074,863.00	2,074,863.00	671,330.80	2,033,828.00	41,035.00	2.0%
PERS		3201-3202	1,104,609.00	1,104,609.00	364,702.78	1,113,468.00	(8,859.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	897,122.00	897,122.00	278,992.69	860,993.00	36,129.00	4.0%
Health and Welfare Benefits		3401-3402	5,474,971.00	5,474,971.00	1,798,443.47	5,426,580.02	48,390.98	0.9%
Unemployment Insurance		3501-3502	235,528.00	235,528.00	74,236.52	226,698.00	8,830.00	3.7%
Workers' Compensation		3601-3602	402,318.00	402,318.00	124,946.21	382,830.00	19,488.00	4.8%
OPEB, Allocated		3701-3702	276,135.00	276,135.00	93,884.99	394,325.60	(118,190.60)	-42.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	106,786.00	106,786.00	31,729.26	100,038.00	6,748.00	6.3%
Other Employee Benefits		3901-3902	133,898.00	133,898.00	68,679.18	172,434.32	(38,536.32)	-28.8%
TOTAL, EMPLOYEE BENEFITS			10,706,230.00	10,706,230.00	3,506,945.90	10,711,194.94	(4,964.94)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	397,542.00	397,542.00	274,108.20	556,260.00	(158,718.00)	-39.9%
Books and Other Reference Materials		4200	100.00	100.00	2,385.94	6,477.00	(6,377.00)	-6377.0%
Materials and Supplies		4300	1,801,857.00	1,801,857.00	401,675.30	2,885,122.00	(1,083,265.00)	-60.1%
Noncapitalized Equipment		4400	341,201.00	341,201.00	325,855.00	431,449.00	(90,248.00)	-26.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,540,700.00	2,540,700.00	1,004,024.44	3,879,308.00	(1,338,608.00)	-52.7%
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	144,669.00	144,669.00	20,762.88	195,127.00	(50,458.00)	-34.9%
Dues and Memberships		5300	24,783.00	24,783.00	20,785.00	25,068.00	(285.00)	-1.1%
Insurance		5400-5450	305,775.00	305,775.00	73,943.75	295,775.00	10,000.00	3.3%
Operations and Housekeeping Services		5500	1,605,700.00	1,605,700.00	573,298.62	1,590,700.00	15,000.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	242,476.00	242,476.00	40,740.34	247,302.00	(4,826.00)	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,721,086.00	1,721,086.00	434,324.32	1,753,756.00	(32,670.00)	-1.9%
Communications		5900	150,840.00	150,840.00	30,261.10	151,340.00	(500.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,195,329.00	4,195,329.00	1,194,116.01	4,259,068.00	(63,739.00)	-1.5%

7.2.49

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	100,000.00	100,000.00	547,661.63	598,609.00	(498,609.00)	-498.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	547,661.63	598,609.00	(498,609.00)	-498.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	1,100,000.00	1,100,000.00	0.00	1,124,104.00	(24,104.00)	-2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,163.00	1,163.00	328.79	1,163.00	0.00	0.0%
Other Debt Service - Principal		7439	4,153.00	4,153.00	1,000.21	4,153.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,316.00	1,105,316.00	1,329.00	1,129,420.00	(24,104.00)	-2.2%
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	(109,727.00)	(109,727.00)	0.00	(109,077.00)	(650.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(109,727.00)	(109,727.00)	0.00	(109,077.00)	(650.00)	0.6%
TOTAL, EXPENDITURES			51,223,595.00	51,223,595.00	16,756,271.97	53,103,714.23	(1,880,119.23)	-3.7%

7.2.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	336,451.00	336,451.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	336,451.00	336,451.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,218.00	113,218.00	0.00	139,814.00	(26,596.00)	-23.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,218.00	113,218.00	0.00	139,814.00	(26,596.00)	-23.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(113,218.00)	(113,218.00)	0.00	196,637.00	(309,855.00)	-273.7%

7.2.51

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	48,322.00	48,322.00	(11,761.54)	48,322.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,560.00	17,560.00	0.00	0.00	(17,560.00)	-100.0%
4) Other Local Revenue		8600-8799	36,000.00	36,000.00	1,797.30	74,000.00	38,000.00	105.6%
5) TOTAL, REVENUES			101,882.00	101,882.00	(9,964.24)	122,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,701.00	78,701.00	20,094.02	57,512.50	21,188.50	26.9%
2) Classified Salaries		2000-2999	74,822.00	74,822.00	24,257.12	73,637.96	1,184.04	1.6%
3) Employee Benefits		3000-3999	60,615.00	60,615.00	18,786.65	56,792.88	3,822.12	6.3%
4) Books and Supplies		4000-4999	5,292.00	5,292.00	7,514.24	5,922.00	(630.00)	-11.9%
5) Services and Other Operating Expenditures		5000-5999	(2,609.00)	(2,609.00)	676.11	416.00	(3,025.00)	115.9%
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	6,026.00	6,026.00	0.00	4,545.00	1,481.00	24.6%
9) TOTAL, EXPENDITURES			222,847.00	222,847.00	71,328.14	198,826.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,965.00)	(120,965.00)	(81,292.38)	(76,504.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	113,218.00	113,218.00	0.00	139,814.00	26,596.00	23.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			113,218.00	113,218.00	0.00	139,814.00		

7.2.52

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)			(7,747.00)	(7,747.00)	(81,292.38)	63,309.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,680.00	44,680.00		12,516.00	(32,164.00)	-72.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,680.00	44,680.00		12,516.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,680.00	44,680.00		12,516.00		
2) Ending Balance, June 30 (E + F1e)			36,933.00	36,933.00		75,825.66		
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				75,825.66		
d) Unappropriated Amount		9790	36,933.00	36,933.00				

7.2.53

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								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	48,322.00	48,322.00	(11,761.54)	48,322.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	(11,761.54)	48,322.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	17,560.00	17,560.00	0.00	0.00	(17,560.00)	-100.0%
TOTAL, OTHER STATE REVENUE			17,560.00	17,560.00	0.00	0.00	(17,560.00)	-100.0%
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	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	36,000.00	36,000.00	1,797.30	74,000.00	38,000.00	105.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,000.00	36,000.00	1,797.30	74,000.00	38,000.00	105.6%
TOTAL, REVENUES			101,882.00	101,882.00	(9,964.24)	122,322.00		

7.2.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	57,100.00	57,100.00	13,055.62	36,397.30	20,702.70	36.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,601.00	21,601.00	7,038.40	21,115.20	485.80	2.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,701.00	78,701.00	20,094.02	57,512.50	21,188.50	26.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	42,314.00	42,314.00	13,222.24	40,783.72	1,530.28	3.6%
Clerical, Technical and Office Salaries		2400	32,508.00	32,508.00	10,834.56	32,503.68	4.32	0.0%
Other Classified Salaries		2900	0.00	0.00	200.32	350.56	(350.56)	New
TOTAL, CLASSIFIED SALARIES			74,822.00	74,822.00	24,257.12	73,637.96	1,184.04	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,496.00	6,496.00	1,616.07	4,657.00	1,839.00	28.3%
PERS		3201-3202	12,972.00	12,972.00	4,167.08	12,642.00	330.00	2.5%
OASDI/Medicare/Alternative		3301-3302	6,881.00	6,881.00	2,063.60	6,569.00	312.00	4.5%
Health and Welfare Benefits		3401-3402	29,873.00	29,873.00	9,704.28	29,112.84	760.16	2.5%
Unemployment Insurance		3501-3502	1,116.00	1,116.00	303.55	956.00	160.00	14.3%
Workers' Compensation		3601-3602	1,900.00	1,900.00	524.83	1,629.00	271.00	14.3%
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	719.00	719.00	191.56	580.00	139.00	19.3%
Other Employee Benefits		3901-3902	658.00	658.00	215.68	647.04	10.96	1.7%
TOTAL, EMPLOYEE BENEFITS			60,615.00	60,615.00	18,786.65	56,792.88	3,822.12	6.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	4,204.41	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,292.00	5,292.00	3,309.83	5,922.00	(630.00)	-11.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,292.00	5,292.00	7,514.24	5,922.00	(630.00)	-11.9%

7.2.55

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	(2,609.00)	(2,609.00)	380.80	80.00	(2,689.00)	103.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	295.31	336.00	(336.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,609.00)	(2,609.00)	676.11	416.00	(3,025.00)	115.9%
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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, 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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,026.00	6,026.00	0.00	4,545.00	1,481.00	24.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,026.00	6,026.00	0.00	4,545.00	1,481.00	24.6%
TOTAL, EXPENDITURES			222,847.00	222,847.00	71,328.14	198,826.34		

7.2.56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	113,218.00	113,218.00	0.00	139,814.00	26,596.00	23.5%
(a) TOTAL, INTERFUND TRANSFERS IN			113,218.00	113,218.00	0.00	139,814.00	26,596.00	23.5%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113,218.00	113,218.00	0.00	139,814.00		

7.2.57

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	1,212.00	1,212.00	New
3) Other State Revenue		8300-8599	260,326.00	260,326.00	0.00	319,228.00	58,902.00	22.6%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	876.47	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			262,326.00	262,326.00	876.47	322,440.00		
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	2,114.00	(2,114.00)	New
5) Services and Other Operating Expenditures		5000-5999	245,692.00	245,692.00	123,655.00	303,692.00	(58,000.00)	-23.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,000.00	26,000.00	13,000.00	26,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,634.00	16,634.00	0.00	16,634.00	0.00	0.0%
9) TOTAL, EXPENDITURES			288,326.00	288,326.00	136,655.00	348,440.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,000.00)	(26,000.00)	(135,778.53)	(26,000.00)		
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		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.58

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)			(26,000.00)	(26,000.00)	(135,778.53)	(26,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,054.00	55,054.00		115,459.00	60,405.00	109.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,054.00	55,054.00		115,459.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,054.00	55,054.00		115,459.00		
2) Ending Balance, June 30 (E + F1e)			29,054.00	29,054.00		89,459.00		
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				89,459.00		
d) Unappropriated Amount		9790	29,054.00	29,054.00				

7.2.59

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								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	1,212.00	1,212.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	1,212.00	1,212.00	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055-6056	8590	260,326.00	260,326.00	0.00	260,326.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	58,902.00	58,902.00	New
TOTAL, OTHER STATE REVENUE			260,326.00	260,326.00	0.00	319,228.00	58,902.00	22.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	876.47	2,000.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	876.47	2,000.00	0.00	0.0%
TOTAL, REVENUES			262,326.00	262,326.00	876.47	322,440.00		

7.2.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	2,114.00	(2,114.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	2,114.00	(2,114.00)	New

7.2.61

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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	245,692.00	245,692.00	123,655.00	303,692.00	(58,000.00)	-23.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,692.00	245,692.00	123,655.00	303,692.00	(58,000.00)	-23.6%
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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	26,000.00	26,000.00	13,000.00	26,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	26,000.00	13,000.00	26,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,634.00	16,634.00	0.00	16,634.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,634.00	16,634.00	0.00	16,634.00	0.00	0.0%
TOTAL, EXPENDITURES			288,326.00	288,326.00	136,655.00	348,440.00		

7.2.62

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		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

7.2.63

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	990,000.00	990,000.00	46,439.50	1,000,000.00	10,000.00	1.0%
3) Other State Revenue		8300-8599	82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	760,200.00	760,200.00	153,578.70	735,400.00	(24,800.00)	-3.3%
5) TOTAL, REVENUES			1,832,200.00	1,832,200.00	200,018.20	1,817,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	690,415.00	690,415.00	217,065.80	682,017.82	8,397.18	1.2%
3) Employee Benefits		3000-3999	321,432.00	321,432.00	104,261.31	321,147.19	284.81	0.1%
4) Books and Supplies		4000-4999	725,686.00	725,686.00	181,739.83	696,686.00	29,000.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	27,600.00	27,600.00	8,704.27	28,100.00	(500.00)	-1.8%
6) Capital Outlay		6000-6999	0.00	0.00	7,743.12	7,743.00	(7,743.00)	New
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	87,067.00	87,067.00	0.00	87,898.00	(831.00)	-1.0%
9) TOTAL, EXPENDITURES			1,852,200.00	1,852,200.00	519,514.33	1,823,592.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(20,000.00)	(319,496.13)	(6,192.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.64

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)			(20,000.00)	(20,000.00)	(319,496.13)	(6,192.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,197.00	64,197.00		124,338.00	60,141.00	93.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,197.00	64,197.00		124,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,197.00	64,197.00		124,338.00		
2) Ending Balance, June 30 (E + F1e)			44,197.00	44,197.00		118,145.99		
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				118,145.99		
d) Unappropriated Amount		9790	44,197.00	44,197.00				

7.2.65

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	990,000.00	990,000.00	46,439.50	1,000,000.00	10,000.00	1.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			990,000.00	990,000.00	46,439.50	1,000,000.00	10,000.00	1.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	82,000.00	82,000.00	0.00	82,000.00	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			82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	720,000.00	720,000.00	151,318.71	700,000.00	(20,000.00)	-2.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	392.74	400.00	200.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	1,867.25	35,000.00	(5,000.00)	-12.5%
TOTAL, OTHER LOCAL REVENUE			760,200.00	760,200.00	153,578.70	735,400.00	(24,800.00)	-3.3%
TOTAL, REVENUES			1,832,200.00	1,832,200.00	200,018.20	1,817,400.00		

7.2.66

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	605,093.00	605,093.00	178,724.60	564,813.74	40,279.26	6.7%
Classified Supervisors' and Administrators' Salaries		2300	80,322.00	80,322.00	26,773.60	80,320.80	1.20	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	10,832.80	32,498.40	(32,498.40)	New
Other Classified Salaries		2900	5,000.00	5,000.00	734.80	4,384.88	615.12	12.3%
TOTAL, CLASSIFIED SALARIES			690,415.00	690,415.00	217,065.80	682,017.82	8,397.18	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	85,933.00	85,933.00	27,712.12	85,270.00	663.00	0.8%
OASDI/Medicare/Alternative		3301-3302	53,296.00	53,296.00	15,778.28	49,734.00	3,562.00	6.7%
Health and Welfare Benefits		3401-3402	164,784.00	164,784.00	55,286.80	168,880.24	(4,096.24)	-2.5%
Unemployment Insurance		3501-3502	5,057.00	5,057.00	1,485.05	4,758.00	299.00	5.9%
Workers' Compensation		3601-3602	8,603.00	8,603.00	2,544.95	8,111.00	492.00	5.7%
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	3,759.00	3,759.00	1,454.11	4,393.95	(634.95)	-16.9%
TOTAL, EMPLOYEE BENEFITS			321,432.00	321,432.00	104,261.31	321,147.19	284.81	0.1%
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	66,600.00	66,600.00	14,339.56	54,618.00	11,982.00	18.0%
Noncapitalized Equipment		4400	0.00	0.00	2,831.21	2,982.00	(2,982.00)	New
Food		4700	659,086.00	659,086.00	164,569.06	639,086.00	20,000.00	3.0%
TOTAL, BOOKS AND SUPPLIES			725,686.00	725,686.00	181,739.83	696,686.00	29,000.00	4.0%

7.2.67

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	1,000.00	1,000.00	22.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,000.00	22,000.00	8,496.65	22,500.00	(500.00)	-2.3%
Communications		5900	2,500.00	2,500.00	185.62	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,600.00	27,600.00	8,704.27	28,100.00	(500.00)	-1.8%
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	7,743.12	7,743.00	(7,743.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	7,743.12	7,743.00	(7,743.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	87,067.00	87,067.00	0.00	87,898.00	(831.00)	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,067.00	87,067.00	0.00	87,898.00	(831.00)	-1.0%
TOTAL, EXPENDITURES			1,852,200.00	1,852,200.00	519,514.33	1,823,592.01		

7.2.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

7.2.69

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	190,482.00	190,482.00	0.00	0.00	(190,482.00)	-100.0%
4) Other Local Revenue		8600-8799	37,000.00	37,000.00	10,802.05	37,000.00	0.00	0.0%
5) TOTAL, REVENUES			227,482.00	227,482.00	10,802.05	37,000.00		
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	35,000.00	35,000.00	56,426.00	97,157.00	(62,157.00)	-177.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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			35,000.00	35,000.00	56,426.00	97,157.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			192,482.00	192,482.00	(45,623.95)	(60,157.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.70

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)			192,462.00	192,462.00	(45,623.95)	(60,157.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,179,818.00	2,179,818.00		2,176,602.00	(3,216.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,179,818.00	2,179,818.00		2,176,602.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,179,818.00	2,179,818.00		2,176,602.00		
2) Ending Balance, June 30 (E + F1e)			2,372,300.00	2,372,300.00		2,116,445.00		
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				2,116,445.00		
d) Unappropriated Amount		9790	2,372,300.00	2,372,300.00				

7.2.71

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	190,482.00	190,482.00	0.00	0.00	(190,482.00)	-100.0%
TOTAL, OTHER STATE REVENUE			190,482.00	190,482.00	0.00	0.00	(190,482.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,000.00	37,000.00	10,802.05	37,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,000.00	37,000.00	10,802.05	37,000.00	0.00	0.0%
TOTAL, REVENUES			227,482.00	227,482.00	10,802.05	37,000.00		

7.2.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	0.00	40,731.00	(5,731.00)	-16.4%
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	56,426.00	56,426.00	(56,426.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	35,000.00	56,426.00	97,157.00	(62,157.00)	-177.6%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,000.00	35,000.00	56,426.00	97,157.00		

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

7.2.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	13,451.59	35,000.00	35,000.00	New
5) TOTAL, REVENUES			0.00	0.00	13,451.59	35,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	13,451.59	35,000.00		
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		7600-7629	0.00	0.00	0.00	336,451.00	(336,451.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(336,451.00)		

7.2.75

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	13,451.59	(301,451.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,117,360.00	1,117,360.00		1,569,109.00	451,749.00	40.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,117,360.00	1,117,360.00		1,569,109.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,117,360.00	1,117,360.00		1,569,109.00		
2) Ending Balance, June 30 (E + F1e)			1,117,360.00	1,117,360.00		1,267,658.00		
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	1,117,360.00	1,117,360.00		1,267,658.00		
New School Reserve	0000	9780	*367,360.00*					
Wetlands Property Reserve	0000	9780	*750,000.00*					
New School Reserve	0000	9780		*367,360.00*				
Wetlands property reserve	0000	9780		*750,000.00*				
New School Reserve	0000	9780				*517,658.00*		
Wetlands Property Reserve	0000	9780				*750,000.00*		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

7.2.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	13,451.59	35,000.00	35,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	13,451.59	35,000.00	35,000.00	New
TOTAL, REVENUES			0.00	0.00	13,451.59	35,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	336,451.00	(336,451.00)	New
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	336,451.00	(336,451.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	(336,451.00)		

7.2.77

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	5,240.57	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	5,240.57	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	92,963.00	92,963.00	30,987.60	92,962.80	0.20	0.0%
3) Employee Benefits		3000-3999	35,930.00	35,930.00	11,667.75	35,549.96	380.04	1.1%
4) Books and Supplies		4000-4999	66,500.00	66,500.00	595.38	34,000.00	32,500.00	48.9%
5) Services and Other Operating Expenditures		5000-5999	154,500.00	154,500.00	976.49	112,000.00	42,500.00	27.5%
6) Capital Outlay		6000-6999	140,000.00	140,000.00	22,000.10	655,651.00	(515,651.00)	-368.3%
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			489,893.00	489,893.00	66,227.32	930,163.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(459,893.00)	(459,893.00)	(60,986.75)	(900,163.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(459,893.00)	(459,893.00)	(60,986.75)	(900,163.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,035,163.00	1,035,163.00		2,271,278.00	1,236,115.00	119.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,035,163.00	1,035,163.00		2,271,278.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,035,163.00	1,035,163.00		2,271,278.00		
2) Ending Balance, June 30 (E + F1e)			575,270.00	575,270.00		1,371,114.24		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,371,114.24		
d) Unappropriated Amount		9790	575,270.00	575,270.00				

7.2.79

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	5,240.57	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	5,240.57	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	5,240.57	30,000.00		

7.2.80

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	92,963.00	92,963.00	30,987.60	92,962.80	0.20	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			92,963.00	92,963.00	30,987.60	92,962.80	0.20	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	16,456.00	16,456.00	5,486.96	16,464.00	(8.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	5,985.00	5,985.00	1,831.15	5,987.00	(2.00)	0.0%
Health and Welfare Benefits		3401-3402	8,558.00	8,558.00	2,852.24	8,556.72	1.28	0.0%
Unemployment Insurance		3501-3502	671.00	671.00	222.60	673.00	(2.00)	-0.3%
Workers' Compensation		3601-3602	1,145.00	1,145.00	368.24	1,147.00	(2.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,158.00	2,158.00	575.48	1,729.00	429.00	19.9%
Other Employee Benefits		3901-3902	957.00	957.00	331.08	993.24	(36.24)	-3.8%
TOTAL, EMPLOYEE BENEFITS			35,930.00	35,930.00	11,667.75	35,549.96	380.04	1.1%
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	6,500.00	6,500.00	0.00	4,000.00	2,500.00	38.5%
Noncapitalized Equipment		4400	60,000.00	60,000.00	595.38	30,000.00	30,000.00	50.0%
TOTAL, BOOKS AND SUPPLIES			66,500.00	66,500.00	595.38	34,000.00	32,500.00	48.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.00	2,000.00	(500.00)	-33.3%
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	150,000.00	150,000.00	864.05	107,000.00	43,000.00	28.7%
Communications		5900	3,000.00	3,000.00	112.44	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,500.00	154,500.00	976.49	112,000.00	42,500.00	27.5%

7.2.81

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	140,000.00	140,000.00	22,000.10	655,651.00	(515,651.00)	-368.3%
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			140,000.00	140,000.00	22,000.10	655,651.00	(515,651.00)	-368.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			489,893.00	489,893.00	66,227.32	930,163.76		

7,282

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

7.2.83

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	296,166.00	296,166.00	99,559.05	296,166.00	0.00	0.0%
5) TOTAL, REVENUES			296,166.00	296,166.00	99,559.05	296,166.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,357.00	63,357.00	20,928.54	63,166.38	190.62	0.3%
3) Employee Benefits		3000-3999	31,120.00	31,120.00	10,102.73	30,787.40	332.60	1.1%
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	191,730.00	191,730.00	24,420.15	191,730.00	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	10,261.00	10,261.00	10,262.00	10,261.00	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			296,468.00	296,468.00	65,713.42	295,944.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302.00)	(302.00)	33,845.63	221.22		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.84

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)			(302.00)	(302.00)	33,845.63	221.22		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	82,292.00	82,292.00		60,058.00	(22,234.00)	-27.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,292.00	82,292.00		60,058.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,292.00	82,292.00		60,058.00		
2) Ending Balance, June 30 (E + F1e)			81,990.00	81,990.00		60,279.22		
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				60,279.22		
d) Unappropriated Amount		9790	81,990.00	81,990.00				

7.2.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,166.00	16,166.00	438.81	16,166.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	280,000.00	280,000.00	99,120.24	280,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			296,166.00	296,166.00	99,559.05	296,166.00	0.00	0.0%
TOTAL, REVENUES			296,166.00	296,166.00	99,559.05	296,166.00		

7.2.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,357.00	63,357.00	20,928.54	63,166.38	190.62	0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,357.00	63,357.00	20,928.54	63,166.38	190.62	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,215.00	11,215.00	3,705.81	11,188.00	27.00	0.2%
OASDI/Medicare/Alternative		3301-3302	4,848.00	4,848.00	1,507.26	4,837.00	11.00	0.2%
Health and Welfare Benefits		3401-3402	12,223.00	12,223.00	4,074.60	12,223.80	(0.80)	0.0%
Unemployment Insurance		3501-3502	457.00	457.00	141.85	458.00	(1.00)	-0.2%
Workers' Compensation		3601-3602	780.00	780.00	242.35	778.00	2.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,470.00	1,470.00	388.66	1,176.00	294.00	20.0%
Other Employee Benefits		3901-3902	127.00	127.00	42.20	126.60	0.40	0.3%
TOTAL, EMPLOYEE BENEFITS			31,120.00	31,120.00	10,102.73	30,787.40	332.60	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,730.00	51,730.00	0.00	51,730.00	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	140,000.00	140,000.00	24,420.15	140,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,730.00	191,730.00	24,420.15	191,730.00	0.00	0.0%

7.2.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	760.00	760.00	760.16	760.00	0.00	0.0%
Other Debt Service - Principal		7439	9,501.00	9,501.00	9,501.84	9,501.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,261.00	10,261.00	10,262.00	10,261.00	0.00	0.0%
TOTAL, EXPENDITURES			296,468.00	296,468.00	65,713.42	295,944.78		

7.2.88

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

7.2.89

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	3,000.00	3,000.00	847.67	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	847.67	3,000.00		
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	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)			3,000.00	3,000.00	847.67	3,000.00		
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		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.90

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)			3,000.00	3,000.00	847.67	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147,711.00	147,711.00		148,036.00	325.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,711.00	147,711.00		148,036.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,711.00	147,711.00		148,036.00		
2) Ending Balance, June 30 (E + F1e)			150,711.00	150,711.00		151,036.00		
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				151,036.00		
d) Unappropriated Amount		9790	150,711.00	150,711.00				

7.2.91

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	847.67	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	847.67	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	847.67	3,000.00		

7.2.92

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

7.2.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

7.2.94

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

7.2.9S

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	5,394,046.00	5,394,046.00	100,676.61	5,416,046.00	22,000.00	0.4%
5) TOTAL, REVENUES			5,394,046.00	5,394,046.00	100,676.61	5,416,046.00		
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	85,000.00	85,000.00	71,869.67	85,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,368,380.00	8,368,380.00	4,352,918.80	8,365,380.00	3,000.00	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			8,453,380.00	8,453,380.00	4,424,788.47	8,450,380.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,059,334.00)	(3,059,334.00)	(4,324,111.86)	(3,034,334.00)		
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	102,999.00	102,999.00	0.00	81,069.00	21,930.00	21.3%
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			(102,999.00)	(102,999.00)	0.00	(81,069.00)		

7.2.96

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)			(3,162,333.00)	(3,162,333.00)	(4,324,111.86)	(3,115,403.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,797,978.00	22,797,978.00		20,438,775.00	(2,359,203.00)	-10.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,797,978.00	22,797,978.00		20,438,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,797,978.00	22,797,978.00		20,438,775.00		
2) Ending Balance, June 30 (E + F1e)			19,635,645.00	19,635,645.00		17,323,372.00		
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				17,323,372.00		
d) Unappropriated Amount		9790	19,635,645.00	19,635,645.00				

7.2.97

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	5,144,046.00	5,144,046.00	0.00	5,144,046.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	79,560.06	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	21,116.55	22,000.00	22,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,394,046.00	5,394,046.00	100,676.61	5,416,046.00	22,000.00	0.4%
TOTAL, REVENUES			5,394,046.00	5,394,046.00	100,676.61	5,416,046.00		

7.2.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,000.00	85,000.00	71,869.67	85,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,000.00	85,000.00	71,869.67	85,000.00	0.00	0.0%

7.2.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	7,483,380.00	7,483,380.00	3,467,918.80	7,483,380.00	0.00	0.0%
Other Debt Service - Principal		7439	885,000.00	885,000.00	885,000.00	882,000.00	3,000.00	0.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,368,380.00	8,368,380.00	4,352,918.80	8,365,380.00	3,000.00	0.0%
TOTAL, EXPENDITURES			8,453,380.00	8,453,380.00	4,424,788.47	8,450,380.00		

7.2.100

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	102,999.00	102,999.00	0.00	81,069.00	21,930.00	21.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			102,999.00	102,999.00	0.00	81,069.00	21,930.00	21.3%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(102,999.00)	(102,999.00)	0.00	(81,069.00)		

7.2.101

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80,669.00	80,669.00	80,668.94	80,669.00	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			80,669.00	80,669.00	80,668.94	80,669.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,669.00)	(80,669.00)	(80,668.94)	(80,669.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	81,069.00	81,069.00	0.00	81,069.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			81,069.00	81,069.00	0.00	81,069.00		

7.2.102

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)			400.00	400.00	(80,668.94)	400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			400.00	400.00		400.00		
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				400.00		
d) Unappropriated Amount		9790	400.00	400.00				

7.2.103

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	4,335.00	4,335.00	4,335.26	4,335.00	0.00	0.0%
Other Debt Service - Principal		7439	76,334.00	76,334.00	76,333.68	76,334.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,669.00	80,669.00	80,668.94	80,669.00	0.00	0.0%
TOTAL, EXPENDITURES			80,669.00	80,669.00	80,668.94	80,669.00		

7.2.104

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	81,069.00	81,069.00	0.00	81,069.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			81,069.00	81,069.00	0.00	81,069.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			81,069.00	81,069.00	0.00	81,069.00		

7.2.105

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	140,000.00	140,000.00	3,105.23	3,106.00	(136,894.00)	-97.8%
5) TOTAL, REVENUES			140,000.00	140,000.00	3,105.23	3,106.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	40,000.00	40,000.00	2,381,039.00	2,387,343.00	(2,347,343.00)	-5868.4%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			40,000.00	40,000.00	2,381,039.00	2,387,343.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	(2,377,933.77)	(2,384,237.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.106

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 NET ASSETS (C + D4)			100,000.00	100,000.00	(2,377,933.77)	(2,384,237.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	2,381,039.00	2,381,039.00		2,384,237.00	3,198.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,381,039.00	2,381,039.00		2,384,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,381,039.00	2,381,039.00		2,384,237.00		
2) Ending Net Assets, June 30 (E + F1e)			2,481,039.00	2,481,039.00		0.00		
Components of Ending Net Assets								
a) Reserve for Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,481,039.00	2,481,039.00		0.00		
Post-Retirement Health Benefits	0000	9780	*2,481,039.00*					
Post-Retirement Health Benefits	0000	9780		*2,481,039.00*				
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

7-2.107

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								
Interest		8660	140,000.00	140,000.00	3,105.23	3,106.00	(136,894.00)	-97.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,000.00	140,000.00	3,105.23	3,106.00	(136,894.00)	-97.8%
TOTAL, REVENUES			140,000.00	140,000.00	3,105.23	3,106.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	2,381,039.00	2,387,343.00	(2,347,343.00)	-5868.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,000.00	40,000.00	2,381,039.00	2,387,343.00	(2,347,343.00)	-5868.4%
TOTAL, EXPENSES			40,000.00	40,000.00	2,381,039.00	2,387,343.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.00	0.00		

7.2.108

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	929.29	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	929.29	4,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,000.00	5,000.00	1,750.00	5,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,000.00	5,000.00	1,750.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	(1,000.00)	(820.71)	(1,000.00)		
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		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.2.109

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 NET ASSETS (C + D4)			(1,000.00)	(1,000.00)	(820.71)	(1,000.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	163,787.00	163,787.00		161,216.00	(2,571.00)	-1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,787.00	163,787.00		161,216.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			163,787.00	163,787.00		161,216.00		
2) Ending Net Assets, June 30 (E + F1e)			162,787.00	162,787.00		160,216.00		
Components of Ending Net Assets								
a) Reserve for Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	162,787.00	162,787.00		160,216.00		
Student Scholarships	0000	9780	*162,787.00*					
Student Scholarships	0000	9780		*162,787.00*				
Student Scholarships	0000	9780				*160,216.00*		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

7.2.110

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	929.29	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	929.29	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	929.29	4,000.00		

7.2.111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	1,750.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	5,000.00	1,750.00	5,000.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	5,000.00	1,750.00	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

7.2.113

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	4,635.35	4,635.35	4,703.77	4,703.77	68.42	1%
2. Special Education	85.63	85.63	85.63	85.63	0.00	0%
HIGH SCHOOL						
3. General Education	1,422.81	1,422.81	1,422.81	1,422.81	0.00	0%
4. Special Education	44.00	44.00	44.00	44.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	11.42	11.42	11.42	11.42	0.00	0%
6. Special Education	34.58	34.58	34.58	34.58	0.00	0%
7. TOTAL, K-12 ADA	6,233.79	6,233.79	6,302.21	6,302.21	68.42	1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	6,233.79	6,233.79	6,302.21	6,302.21	68.42	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

7.2.114

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.

7.2.11S

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	12,277,010.00	8,751,661.00	5,251,839.00	2,777,690.00	(561,657.00)	(3,054,507.00)
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	6,331.00	38.00	723,221.00	0.00	0.00	17,543,306.00
Principal Apportionment	8010-8019	0.00	703,126.00	682,329.00	674,174.00	985,465.00	(41,577.00)
Miscellaneous Funds	8080-8099	7,971.00	(704,134.00)	(1,415,331.00)	(940,718.00)	(440,601.00)	(949,154.00)
Federal Revenue	8100-8299			1,073,000.00	9,870.00	4,558.00	262,639.00
Other State Revenue	8300-8599			70,907.00	287,626.00	662,409.00	293,899.00
Other Local Revenue	8600-8799	21,203.00	20,231.00	90,981.00	451,859.00	363,221.00	14,768.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		35,505.00	19,261.00	1,225,107.00	482,811.00	1,575,052.00	17,123,881.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	1,967,747.00	2,055,219.00	2,056,207.00	2,090,779.00	2,139,561.00	157,834.00
Classified Salaries	2000-2999	531,838.00	567,754.00	600,377.00	632,275.00	648,766.00	78,124.00
Employee Benefits	3000-3999	886,597.00	864,155.00	875,156.00	881,038.00	893,984.00	68,887.00
Books, Supplies and Services	4000-5999	405,083.00	510,612.00	570,481.00	711,965.00	385,337.00	1,062,302.00
Capital Outlay	6000-6599	139,965.00	388,644.00	19,053.00			50,947.00
Other Outgo	7000-7499	443.00		886.00		886.00	50,459.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		3,931,673.00	4,386,384.00	4,122,160.00	4,316,057.00	4,068,534.00	1,468,553.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,834,607.00	1,106,915.00	412,710.00	493,113.00		717,376.00
Accounts Payable	9500	1,463,788.00	239,614.00	(10,194.00)	(786.00)	(632.00)	389,715.00
TOTAL PRIOR YEAR TRANSACTIONS		370,819.00	867,301.00	422,904.00	493,899.00	632.00	327,661.00
E. NET INCREASE/DECREASE (B - C + D)		(3,525,349.00)	(3,499,822.00)	(2,474,149.00)	(3,339,347.00)	(2,492,850.00)	15,982,989.00
F. ENDING CASH (A + E)		8,751,661.00	5,251,839.00	2,777,690.00	(561,657.00)	(3,054,507.00)	12,928,482.00
G. ENDING CASH, PLUS ACCRUALS							

7.2.11b

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	12,928,482.00	7,966,672.00	5,433,918.00	1,340,582.00	11,014,646.00	6,990,539.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	(578.00)	1,371,580.00		12,472,273.00	11,833.00	1,698,821.00		33,826,825.00
Principal Apportionment	8010-8019	2,001,461.00	189,633.00	137,867.00	1,690,862.00	603,765.00	137,867.00	2,588,326.00	10,353,298.00
Miscellaneous Funds	8080-8099	(509,819.00)	(945,152.00)	(1,319,174.00)	(824,698.00)	(835,544.00)	(1,509,280.00)		(10,385,634.00)
Federal Revenue	8100-8299	258.00	63,229.00	519,624.00	241,312.00		1,774,138.00		3,948,628.00
Other State Revenue	8300-8599	753,773.00	1,251,727.00	545,609.00	84,152.00	133,016.00	1,923,596.00		6,006,714.00
Other Local Revenue	8600-8799	381,585.00	65,131.00	178,328.00	226,116.00	250,290.00	956,435.00		3,020,148.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		2,626,680.00	1,996,148.00	62,254.00	13,890,017.00	163,360.00	4,981,577.00	2,588,326.00	46,769,979.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,083,971.00	2,089,660.00	2,122,172.00	2,174,727.00	2,131,628.00	2,224,761.00		25,294,266.00
Classified Salaries	2000-2999	1,123,415.00	632,757.00	630,450.00	621,915.00	620,620.00	652,636.00		7,340,927.00
Employee Benefits	3000-3999	1,723,065.00	892,271.00	897,698.00	899,785.00	897,147.00	931,413.00		10,711,196.00
Books, Supplies and Services	4000-5999	595,386.00	914,214.00	458,631.00	506,196.00	538,072.00	1,480,095.00		8,138,374.00
Capital Outlay	6000-6599								598,609.00
Other Outgo	7000-7499	62,653.00		46,639.00	13,330.00		648,407.00		823,703.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		7,588,490.00	4,528,902.00	4,155,590.00	4,215,953.00	4,187,467.00	5,937,312.00	0.00	52,907,075.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200						102,112.00		4,666,833.00
Accounts Payable	9500						5,084,839.00		7,166,344.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	(4,982,727.00)	0.00	(2,499,511.00)
E. NET INCREASE/DECREASE (B - C + D)		(4,961,810.00)	(2,532,754.00)	(4,093,336.00)	9,674,064.00	(4,024,107.00)	(5,938,462.00)	2,588,326.00	(8,636,607.00)
F. ENDING CASH (A + E)		7,966,672.00	5,433,918.00	1,340,582.00	11,014,646.00	6,990,539.00	1,052,077.00		
G. ENDING CASH, PLUS ACCRUALS									3,640,403.00

2.2.2

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	32,188,144.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,348.07	0.00%	6,348.07	1.91%	6,469.07
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		6,302.21	0.93%	6,361.00	1.45%	6,453.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		40,006,870.23	0.93%	40,380,073.27	3.38%	41,744,908.71
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		166,504.00	0.00%	166,504.00	0.00%	166,504.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		40,173,374.23	0.93%	40,546,577.27	3.37%	41,911,412.71
f. Deficit Factor (Form RLI, line 16)		0.82037	0.00%	0.82037	0.00%	0.82037
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		32,957,031.02	0.93%	33,263,195.59	3.37%	34,382,865.64
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(62,734.00)	-100.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(641,707.00)	0.00%	(641,707.00)	0.00%	(641,707.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(64,446.00)	-1820.48%	1,108,781.00	-32.51%	748,334.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		32,188,144.02	4.79%	33,730,269.59	2.25%	34,489,492.64
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,677,620.00	0.00%	4,677,620.00	-20.31%	3,727,620.00
4. Other Local Revenues	8600-8799	1,006,510.00	0.00%	1,006,510.00	0.00%	1,006,510.00
5. Other Financing Sources	8900-8999	(4,444,273.00)	15.34%	(5,126,123.00)	6.32%	(5,450,000.00)
6. Total (Sum lines A1k thru A5)		33,428,001.02	2.57%	34,288,276.59	-1.50%	33,773,622.64
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				21,448,071.00		21,255,047.00
b. Step & Column Adjustment				321,721.00		318,826.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(514,745.00)		846,127.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,448,071.00	-0.90%	21,255,047.00	5.48%	22,420,000.00
2. Classified Salaries						
a. Base Salaries				4,224,033.51		4,298,987.51
b. Step & Column Adjustment				71,809.00		73,082.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,145.00		7,930.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,224,033.51	1.77%	4,298,987.51	1.88%	4,379,999.51
3. Employee Benefits	3000-3999	8,174,147.81	1.86%	8,325,921.00	8.34%	9,020,000.00
4. Books and Supplies	4000-4999	2,397,195.00	-36.50%	1,522,195.00	6.43%	1,620,000.00
5. Services and Other Operating Expenditures	5000-5999	3,337,764.00	-0.60%	3,317,764.00	0.07%	3,320,000.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	14.29%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,129,420.00	0.00%	1,129,420.00	0.05%	1,130,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(764,047.00)	0.00%	(764,047.00)	-0.53%	(760,000.00)
9. Other Financing Uses	7600-7699	139,814.00	0.00%	139,814.00	0.13%	140,000.00
10. Other Adjustments (Explain in Section F below)				(1,812,637.00)		(6,500,000.00)
11. Total (Sum lines B1 thru B10)		40,121,398.32	-6.66%	37,447,464.51	-7.04%	34,809,999.51
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,693,397.30)		(3,159,187.92)		(1,036,376.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		13,865,944.00		7,172,546.70		4,013,358.78
2. Ending Fund Balance (Sum lines C and D1)		7,172,546.70		4,013,358.78		2,976,981.91
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	2,000.00		2,000.00		2,000.00
b. Designated for Economic Uncertainties	9770	2,662,176.00		2,529,456.00		2,147,940.91
c. Fund Balance Designations	9775, 9780	1,738,858.00		1,244,581.00		827,041.00
d. Undesignated/Unappropriated Balance	9790	2,769,512.68		237,321.78		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		7,172,546.68		4,013,358.78		2,976,981.91

7.2.118

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,662,176.00		2,529,456.00		2,147,940.91
b. Undesignated/Unappropriated Amount	9790	2,769,512.68		237,321.78		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		5,431,688.68		2,766,777.78		2,147,940.91

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.

The $1,812,637 budget cut in 2011-12 is a targeted cut of $3,000,000 less $1,187,363 backfilled from the one-time Federal Jobs Act funding received in 2010-11. The full target amount of $3,000,000 will be cut in 2012-13 along with an additional $3,500,000 reduction. The District's Budget Committee will begin meeting in January 2011 with the task of compiling a list of recommended budget reductions to be submitted to the Superintendent, who will take the committee's recommendations into consideration when making his budget reduction recommendations to the Board of Trustees.

7.2.119

Description	Object Codes	Projected Year Totals (Form 01I) (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	1,606,347.00	0.00%	1,606,347.00	1.90%	1,636,868.00
2. Federal Revenues	8100-8299	3,948,628.00	-44.86%	2,177,265.00	0.00%	2,177,265.00
3. Other State Revenues	8300-8599	1,329,094.00	0.00%	1,329,094.00	1.90%	1,354,347.00
4. Other Local Revenues	8600-8799	2,013,639.00	-6.95%	1,873,639.00	0.00%	1,873,639.00
5. Other Financing Sources	8900-8999	4,780,724.00	7.22%	5,126,123.00	6.32%	5,450,000.00
6. Total (Sum lines A1 thru A5)		13,678,432.00	-11.45%	12,112,468.00	3.13%	12,492,119.00
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				3,846,194.45		4,381,398.45
b. Step & Column Adjustment				57,693.00		65,721.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				477,511.00		(827,119.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,846,194.45	13.92%	4,381,398.45	-17.38%	3,620,000.45
2. Classified Salaries						
a. Base Salaries				3,116,892.33		3,125,300.33
b. Step & Column Adjustment				52,986.00		53,130.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(44,578.00)		1,570.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,116,892.33	0.27%	3,125,300.33	1.75%	3,180,000.33
3. Employee Benefits	3000-3999	2,537,047.13	13.54%	2,880,586.00	-8.00%	2,650,000.00
4. Books and Supplies	4000-4999	1,482,113.00	0.13%	1,484,113.00	-0.28%	1,480,000.00
5. Services and Other Operating Expenditures	5000-5999	921,304.00	-4.88%	876,304.00	0.42%	880,000.00
6. Capital Outlay	6000-6999	563,609.00	-93.68%	35,609.00	12.33%	40,000.00
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	654,970.00	-2.60%	637,970.00	0.32%	640,000.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,122,129.91	2.28%	13,421,280.78	-6.94%	12,490,000.78
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		556,302.09		(1,308,812.78)		2,118.22
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		752,510.00		1,308,812.09		(0.69)
2. Ending Fund Balance (Sum lines C and D1)		1,308,812.09		(0.69)		2,117.53
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	1,308,812.09		0.00		2,117.53
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		(0.69)		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,308,812.09		(0.69)		2,117.53

7.2.120

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

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

The increase in certificated salaries in 2011-12 is due to two items. First, SFSF funding will be completely spent in 2010-11, so that $377k in salary and benefit expenditures for Class Size Reduction teachers, currently paid from restricted funds, will be paid from unrestricted funds. Second, and with an opposite budget effect, the district will be spending the $1.2 million in Federal Education Jobs funds on salaries and benefits in 2011-12. The net effect of these two items is an overall increase of approximately $800k on restricted salaries and benefits. The decrease in certificated salaries and benefits in 2012-13 represent the Education Jobs Funds monies being completely spent, so those costs will again be paid from unrestricted funds.

7.2.121

Description	Object Codes	Projected Year Totals (Form 01I) (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	33,794,491.00	4.56%	35,336,616.59	2.23%	36,126,360.64
2. Federal Revenues	8100-8299	3,948,628.00	-44.86%	2,177,265.00	0.00%	2,177,265.00
3. Other State Revenues	8300-8599	6,006,714.00	0.00%	6,006,714.00	-15.40%	5,081,967.00
4. Other Local Revenues	8600-8799	3,020,149.00	-4.64%	2,880,149.00	0.00%	2,880,149.00
5. Other Financing Sources	8900-8999	336,451.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		47,106,433.02	-1.50%	46,400,744.59	-0.29%	46,265,741.64
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				25,294,265.45		25,636,445.45
b. Step & Column Adjustment				379,414.00		384,547.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(37,234.00)		19,008.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,294,265.45	1.35%	25,636,445.45	1.57%	26,040,000.45
2. Classified Salaries						
a. Base Salaries				7,340,925.84		7,424,287.84
b. Step & Column Adjustment				124,795.00		126,212.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,433.00)		9,500.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,340,925.84	1.14%	7,424,287.84	1.83%	7,559,999.84
3. Employee Benefits	3000-3999	10,711,194.94	4.62%	11,206,507.00	4.14%	11,670,000.00
4. Books and Supplies	4000-4999	3,879,308.00	-22.50%	3,006,308.00	3.12%	3,100,000.00
5. Services and Other Operating Expenditures	5000-5999	4,259,068.00	-1.53%	4,194,068.00	0.14%	4,200,000.00
6. Capital Outlay	6000-6999	598,609.00	-88.20%	70,609.00	13.30%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,129,420.00	0.00%	1,129,420.00	0.05%	1,130,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,077.00)	15.59%	(126,077.00)	-4.82%	(120,000.00)
9. Other Financing Uses	7600-7699	139,814.00	0.00%	139,814.00	0.13%	140,000.00
10. Other Adjustments				(1,812,637.00)		(6,500,000.00)
11. Total (Sum lines B1 thru B10)		53,243,528.23	-4.46%	50,868,745.29	-7.02%	47,300,000.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,137,095.21)		(4,468,000.70)		(1,034,258.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,618,454.00		8,481,358.79		4,013,358.09
2. Ending Fund Balance (Sum lines C and D1)		8,481,358.79		4,013,358.09		2,979,099.44
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	1,310,812.09		2,000.00		4,117.53
b. Designated for Economic Uncertainties	9770	2,662,176.00		2,529,456.00		2,147,940.91
c. Fund Balance Designations	9775, 9780	1,738,858.00		1,244,581.00		827,041.00
d. Undesignated/Unappropriated Balance	9790	2,769,512.68		237,321.09		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		8,481,358.77		4,013,358.09		2,979,099.44

7.2.122

Description	Object Codes	Projected Year Totals (Form 01I) (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	2,662,176.00		2,529,456.00		2,147,940.91
b. Undesignated/Unappropriated Amount	9790	2,769,512.68		237,321.78		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(319.91)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,431,368.77		2,766,777.78		2,147,940.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.20%		5.44%		4.54%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		6,256.21		6,315.00		6,407.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		53,243,528.23		50,868,745.29		47,300,000.29
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)		53,243,528.23		50,868,745.29		47,300,000.29
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,597,305.85		1,526,062.36		1,419,000.01
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,597,305.85		1,526,062.36		1,419,000.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

7.2.123

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	6,373.07	6,373.07	6,373.07
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	6,348.07	6,348.07	6,348.07
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,348.07	6,348.07	6,348.07
b. Revenue Limit ADA	0033	6,233.79	6,233.79	6,302.21
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	39,572,535.29	39,572,535.29	40,006,870.23
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	165,549.00	165,549.00	166,504.00
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	39,738,084.29	39,738,084.29	40,173,374.23
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	32,444,158.92	32,444,158.92	32,957,031.02
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	238,604.00	238,604.00	227,939.00
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	111,133.00	111,133.00	103,523.00
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)	- - -	127,471.00	127,471.00	124,416.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	32,571,629.92	32,571,629.92	33,081,447.02

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	36,385,475.00	36,385,475.00	32,790,690.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	30,706.00	30,706.00	30,706.00
28. Less: Charter Schools In-lieu Taxes	0595	11,456,182.00	11,456,182.00	10,385,635.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	24,959,999.00	24,959,999.00	22,435,761.00
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	7,611,630.92	7,611,630.92	10,645,686.02
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	230,619.00	230,619.00	230,619.00
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	3,168,986.00	3,168,986.00	1,478,497.00
40. All Other Adjustments	---	(1,523,692.00)	(1,523,692.00)	(1,540,263.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	1,414,675.00	1,414,675.00	(292,385.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	9,026,305.92	9,026,305.92	10,353,301.02

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2010-11)	6,233.79	6,302.21	1.1%	Met
1st Subsequent Year (2011-12)	6,492.00	6,361.00	-2.0%	Met
2nd Subsequent Year (2012-13)	6,779.00	6,453.00	-4.8%	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)

Based on the most current data available, the District decreased enrollment projections and decreased ADA yield, resulting in a combined decrease of about 5% in the second subsequent year. Staff will continue to monitor this in formation and change assumptions in the future as necessary.

7.2.126

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 +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2010-11)	6,480	6,551	1.1%	Met
1st Subsequent Year (2011-12)	6,750	6,682	-1.0%	Met
2nd Subsequent Year (2012-13)	7,050	6,816	-3.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since 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)

While enrollment continues to grow slightly, it appears that any significant growth will be at least a few years out. In order to maintain a conservative approach, and in accordance with updated development information, the District slightly reduced its projected enrollment growth over the next two years.

7.2.127

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	5,827	6,133	95.0%
Second Prior Year (2008-09)	6,090	6,388	95.3%
First Prior Year (2009-10)	6,156	6,447	95.5%
		Historical Average Ratio:	95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			**95.8%**

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)	6,256	6,551	95.5%	Met
1st Subsequent Year (2011-12)	6,315	6,682	94.5%	Met
2nd Subsequent Year (2012-13)	6,407	6,816	94.0%	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)

7.2.128

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2010-11)	45,442,487.00	43,174,697.00	-5.0%	Not Met
1st Subsequent Year (2011-12)	45,644,145.00	44,716,822.00	-2.0%	Met
2nd Subsequent Year (2012-13)	46,413,830.00	45,476,045.00	-2.0%	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)

The property tax estimate received from the County reflects a decrease of over $3.6 million in property taxes from budget development. As a quasi-basic aid district, WPUSD's revenues are tied to its property tax revenues in such a way that District revenues vary about 70% of any change in property taxes. In this case, Distirct revenue limit decreased about $2.5 million due to the change in property tax revenues. Conversely, budgeted P-2 ADA increased 68, for a positive revenue limit impact of $340k.

7.2.129

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2007-08)	30,326,234.52	35,087,251.80	86.4%
Second Prior Year (2008-09)	30,810,349.67	36,343,124.68	84.8%
First Prior Year (2009-10)	31,637,449.68	37,489,060.52	84.4%
		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)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.2% to 88.2%**	**82.2% to 88.2%**	**82.2% to 88.2%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2010-11)	33,846,252.32	39,981,584.32	84.7%	Met
1st Subsequent Year (2011-12)	33,879,955.51	37,307,650.51	90.8%	Not Met
2nd Subsequent Year (2012-13)	35,819,999.51	34,669,999.51	103.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District will make expenditure reductions of $1.8 million in 2011-12 and $6.5 million in 2012-13. As it is not known at this time where the reductions will occur, they are shown under B.10, "Other Adjustments," rather than decreasing the individual line items. However, the reductions will be proportionally applied to expense categories.

7.2.130

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)	2,374,010.00	3,948,628.00	66.3%	Yes
1st Subsequent Year (2011-12)	2,374,010.00	2,177,265.00	-8.3%	Yes
2nd Subsequent Year (2012-13)	2,374,010.00	2,177,265.00	-8.3%	Yes

Explanation: (required if Yes)
The District received an award of nearly $1.2 million in federal Education Jobs Funding; federal grant carryover was about $500k over adopted budget (which only included estimated carryover for ARRA funds). Projected revenues in 2011-12 and 2012-13 decreased due to in part to the $73k reduction in Title I funds. Additionally, the adopted budget did not project the decrease in future years due to the fact that the district is spending its final ARRA carryover in 2010-11.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	5,633,680.00	6,006,714.00	6.6%	Yes
1st Subsequent Year (2011-12)	5,601,406.00	6,006,714.00	7.2%	Yes
2nd Subsequent Year (2012-13)	5,601,406.00	5,081,967.00	-9.3%	Yes

Explanation: (required if Yes)
The District budgets most State revenues at 90% of prior year revenues in order to allow for possible decreases in funding. Now that actual apportionment amounts are available, these budgets have increased by approximately $230k. In addition, EIA is $70k over adopted budget and the District received $47k in unbudgeted mandated costs funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	2,781,080.00	3,020,149.00	8.6%	Yes
1st Subsequent Year (2011-12)	2,781,080.00	2,880,149.00	3.6%	No
2nd Subsequent Year (2012-13)	2,781,080.00	2,880,149.00	3.6%	No

Explanation: (required if Yes)
The District received $140k for a clean air bus grant; Special Education AB602 funding increased $84k.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	2,540,700.00	3,879,308.00	52.7%	Yes
1st Subsequent Year (2011-12)	2,540,000.00	3,006,308.00	18.4%	Yes
2nd Subsequent Year (2012-13)	2,540,000.00	3,100,000.00	22.0%	Yes

Explanation: (required if Yes)
$120k in co-curricular funds; $1m in prior year carryover; increase of about $250k due to increases in revenues (see explanation of increase in state revenues); increases due to co-curricular funds and revenue increases carry on to 2011-12 and 2012-13

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	4,195,329.00	4,259,068.00	1.5%	No
1st Subsequent Year (2011-12)	4,210,000.00	4,194,068.00	-0.4%	No
2nd Subsequent Year (2012-13)	4,210,000.00	4,200,000.00	-0.2%	No

Explanation: (required if Yes)

7.2.131

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)	10,788,770.00	12,975,491.00	20.3%	Not Met
1st Subsequent Year (2011-12)	10,756,496.00	11,064,128.00	2.9%	Met
2nd Subsequent Year (2012-13)	10,756,496.00	10,139,381.00	-5.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	6,736,029.00	8,138,376.00	20.8%	Not Met
1st Subsequent Year (2011-12)	6,750,000.00	7,200,376.00	6.7%	Not Met
2nd Subsequent Year (2012-13)	6,750,000.00	7,300,000.00	8.1%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)
The District received an award of nearly $1.2 million in federal Education Jobs Funding; federal grant carryover was about $500k over adopted budget (which only included estimated carryover for ARRA funds). Projected revenues in 2011-12 and 2012-13 decreased due to in part to the $73k reduction in Title I funds. Additionally, the adopted budget did not project the decrease in future years due to the fact that the district is spending its final ARRA carryover in 2010-11.

Explanation: Other State Revenue (linked from 6A if NOT met)
The District budgets most State revenues at 90% of prior year revenues in order to allow for possible decreases in funding. Now that actual apportionment amounts are available, these budgets have increased by approximately $230k. In addition, EIA is $70k over adopted budget and the District received $47k in unbudgeted mandated costs funds.

Explanation: Other Local Revenue (linked from 6A if NOT met)
The District received $140k for a clean air bus grant; Special Education AB602 funding increased $84k.

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)
$120k in co-curricular funds; $1m in prior year carryover; increase of about $250k due to increases in revenues (see explanation of increase in state revenues); increases due to co-curricular funds and revenue increases carry on to 2011-12 and 2012-13

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

7.2.132

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	513,368.00	1,218,499.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,171,615.00	

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

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

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

7.2.133

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	12.6%	5.4%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	**4.2%**	**1.8%**	**1.5%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2010-11)	(6,693,397.32)	40,121,398.32	16.7%	Not Met
1st Subsequent Year (2011-12)	(3,159,187.92)	37,447,464.51	8.4%	Not Met
2nd Subsequent Year (2012-13)	(1,036,376.87)	34,809,999.51	3.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District enjoyed a 26% ending fund balance at June 30, 2010. The Board has developed a plan to spend down part of its reserves, while implementing cuts, until the budget is balanced in the 2013-14 year. At the end of 2013-14, an unrestricted ending balance of 6.62% is projected.

7.2.134

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2010-11)	8,481,358.77	Met
1st Subsequent Year (2011-12)	4,013,358.09	Met
2nd Subsequent Year (2012-13)	2,979,099.44	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)	1,052,077.00	Met

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

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

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

Explanation:
(required if NOT met)

7.2.135

10. CRITERION: Reserves

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

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)	6,256	6,315	6,407
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
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 01I, objects 1000-7999) (Form MYPI, Line B11)	53,243,528.23	50,868,745.29	47,300,000.29
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)	53,243,528.23	50,868,745.29	47,300,000.29
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,597,305.85	1,526,062.36	1,419,000.01
6. Reserve Standard - by Amount ($60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,597,305.85**	**1,526,062.36**	**1,419,000.01**

7.2.136

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)	2,662,176.00	2,529,456.00	2,147,940.91
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	2,769,512.68	237,321.78	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)	(319.91)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	1,267,658.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	6,699,026.77	2,766,777.78	2,147,940.91
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	12.58%	5.44%	4.54%
District's Reserve Standard (Section 10B, Line 7):	**1,597,305.85**	**1,526,062.36**	**1,419,000.01**
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)

7.2.137

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

7.2.138

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(4,676,382.00)	(4,780,724.00)	2.2%	104,342.00	Met
1st Subsequent Year (2011-12)	(4,780,000.00)	(5,126,123.00)	7.2%	346,123.00	Not Met
2nd Subsequent Year (2012-13)	(4,930,000.00)	(5,450,000.00)	10.5%	520,000.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	0.00	336,451.00	New	336,451.00	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	113,218.00	139,814.00	23.5%	26,596.00	Not Met
1st Subsequent Year (2011-12)	110,218.00	139,814.00	26.9%	29,596.00	Not Met
2nd Subsequent Year (2012-13)	110,218.00	140,000.00	27.0%	29,782.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)
The adopted budget did not include the impact of loss of the district's remaining Special Ed ARRA funds in 2010-11. This represents a $312k increase to the 2011-12 contribution and the 2012-13 contribution. Additionally, the 2012-13 projected contribution increased due to the inclusion of increased benefit costs over the prior year.

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

Explanation: (required if NOT met)
The District purchased new special education school busses in 2010-11, for which $336,451 will be transferred in from the Special Reserve fund.

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

Explanation:
(required if NOT met)

At first interim, the District budgeted the transfer of $20k in CBET revenues to the Adult Education fund, and increased the transfer of regular adult education revenues to Fund 11 by $7k based on updated revenue information.

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 commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Capital Leases		01/8011, 12/8590, 49/8622	01/743x, 12/7439, 52/743x	224,603
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	7,133,762
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/8xxx, 11/8xxx, 13/8xxx, 21/8xxx, 25/8xxx	01/1xxx&2xxx,11/1xxx&2xxx,13/2xxx,21/2xxx,25/2xxx	
Other Long-term Commitments (do not include OPEB):				
Mello-Roos Bonds		49/8622	49/743x	13,820,000
Series 2006A COP		49/8622	49/743x	8,000,000
Series 2008A COP		49/8622	49/743x	32,370,000
Series 2008B COP		49/8622	49/743x	36,725,000
Series 2009 COP		49/8622	49/743x	53,035,000
Accreted Interest on G.O. Bond		51/861x	51/7439	

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	199,726	91,841	115,999	13,000
Certificates of Participation	See Below			
General Obligation Bonds	1,350,001	1,460,000	1,585,000	1,705,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Mello-Roos Bonds	938,896	938,396	937,596	940,946
Series 2006A COP	292,032	292,032	292,032	292,032
Series 2008A COP	1,647,980	1,569,505	1,569,505	1,569,505
Series 2008B COP	1,722,874	1,843,194	1,843,194	1,843,194
Series 2009 COP		3,719,137	3,059,539	3,067,414
Accreted Interest on G.O. Bond				
Total Annual Payments:	6,151,509	9,914,105	9,402,865	9,431,091
Has total annual payment increased over prior year (2009-10)?		Yes	Yes	Yes

7.2.141

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District begins payment on its 2009 COP in 2010-11, representing an increase of $3.7 million.

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) — Yes

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4) — No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,381,039.00	2,980,414.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00	599,375.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Mar 20, 2008	Mar 01, 2010

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)	374,535.00	441,083.00
1st Subsequent Year (2011-12)	374,535.00	441,083.00
2nd Subsequent Year (2012-13)	374,535.00	441,083.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	276,135.00	394,325.60
1st Subsequent Year (2011-12)	276,135.00	394,325.60
2nd Subsequent Year (2012-13)	276,135.00	394,325.60
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	275,688.00	210,979.00
1st Subsequent Year (2011-12)	289,472.00	210,979.00
2nd Subsequent Year (2012-13)	303,946.00	210,979.00
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)	27	26
1st Subsequent Year (2011-12)	27	26
2nd Subsequent Year (2012-13)	27	26

4. Comments:

The District obtained a new actuarial valuation dated October 2010, from which the first interim OPEB information is updated.

7.2.143

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

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

3. Self-Insurance Contributions

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

4. Comments:

7.2.144

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? No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	324.7	324.0	324.0	324.0

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:

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

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

5. Salary settlement:

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

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

7.2.145

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 250,000

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,489,995	3,664,495	3,847,719
3. Percent of H&W cost paid by employer	Capped @ K + C + Den + Vision	Capped @ K + C + Den + Vision	Capped @ K + C + Den + Vision
4. Percent projected change in H&W cost over prior year	5.5%	5.0%	5.0%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	340,000	350,000	360,000
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	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.):

7.2.146

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? No

If Yes, skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	189.0	192.1	192.1	192.1

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? n/a

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 62,000

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

7.2.147

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,651,888	1,734,482	1,821,207
3. Percent of H&W cost paid by employer	Cap @ K+C+DEN+VIS or HDHP	Capped at K + C + Den + Vision	Capped at K + C + Den + Vision
4. Percent projected change in H&W cost over prior year	11.1%	5.0%	5.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	90,000	92,000	94,000
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	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.):

7.2.148

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? 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	40.6	41.3	41.3	41.3

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 26,000

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	497,446	522,318	548,434
3. Percent of H&W cost paid by employer	Cap @ K+C+Den+Vis or HDHP	Capped at K + C + Den + Vision	Capped @ K + C + Den + Vision
4. Percent projected change in H&W cost over prior year	13.9%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	16,000	9,000	3,000
3. Percent change in step and column over prior year	0.5%	0.2%	0.1%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	54,300	54,300	54,300
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

7.2.149

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.

7.2.150

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?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)

A new Assistant Superintendent of Business Services started working at the District in January 2010

End of School District First Interim Criteria and Standards Review

7.2.151

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
New Board Workshop

AGENDA ITEM AREA:
Workshop

REQUESTED BY:
Scott Leaman

ENCLOSURES:
No

DEPARTMENT:
Superintendent

FINANCIAL INPUT/SOURCE:
All

MEETING DATE:
December 21, 2010

ROLL CALL REQUIRED:
N/A

BACKGROUND:

Tom Delapp is a recognized leader in school communications. He will guide the board through a workshop on board effectiveness, relationships, and protocol.

RECOMMENDATION:

Administration recommends participation in the workshop.

8.1