

# **SEPARATE COVER ITEM 13.1.1**

**Second Interim Report**

**MEETING: MARCH 2, 2011**



# **TRACY Unified School District**



**2010/11  
2nd INTERIM REPORT**

*"The future belongs to the educated"*



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**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: March 02, 2011 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Reed Call Telephone: (209) 830-3200  
Title: Director, Financial Services E-mail: rcall@tusd.net

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA			Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	
Current Year (2010-11)	15,535.41	15,598.26	0.4%	Met
1st Subsequent Year (2011-12)	15,379.61	15,476.93	0.6%	Met
2nd Subsequent Year (2012-13)	15,229.61	15,395.93	1.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2010-11)	16,486	16,486	0.0%	Met
1st Subsequent Year (2011-12)	16,321	16,401	0.5%	Met
2nd Subsequent Year (2012-13)	16,162	16,316	1.0%	Met

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
			Historical Average Ratio:
Third Prior Year (2007-08)	15,623	17,333	90.1%
Second Prior Year (2008-09)	15,518	17,342	89.5%
First Prior Year (2009-10)	15,496	17,327	89.4%
		Historical Average Ratio:	89.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	90.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	15,479	16,486	93.9%	Not Met
1st Subsequent Year (2011-12)	15,357	16,401	93.6%	Not Met
2nd Subsequent Year (2012-13)	15,207	16,316	93.2%	Not Met

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

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

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

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

The historical ratio of ADA to enrollment for Criteria 3A is calculated by comparing the district's P-2 ADA and the enrollment as reported to CBEDS. The ADA amount used does not include the charter school students, while the CBEDS enrollment does include these students. As a result, the historical ratio of ADA to enrollment is overstated. Historically, the ratio of ADA to enrollment, excluding charter school students, is approximately 94%, which is consistent with the ratios calculated in Criteria 3B.

#### 4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)			Status
	First Interim (Form 01CSI, Item 4A)	Second Interim	Projected Year Totals	
Current Year (2010-11)	86,857,032.00	87,198,899.00	0.4%	Met
1st Subsequent Year (2011-12)	85,807,585.00	80,837,770.00	-5.8%	Not Met
2nd Subsequent Year (2012-13)	84,993,832.00	80,081,408.00	-5.8%	Not Met

##### **4B. Comparison of District Revenue Limit to the Standard**

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

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

Explanation:  
(required if NOT met)

The 1st and 2nd subsequent years reflect changes proposed in the Governor's 2011-12 budget. For planning purposes, the district has elected to project revenues under the scenario that the tax extension proposals will either not be included or fail on the June ballot. If the tax extensions are approved the district will adjust its budget.

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	81,375,330.40	89,771,618.98	90.6%
Second Prior Year (2008-09)	83,947,019.92	93,730,250.69	89.6%
First Prior Year (2009-10)	75,422,326.56	83,686,446.90	90.1%
	Historical Average Ratio:		90.1%

	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):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

### 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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures Status
Current Year (2010-11)	72,786,410.21	83,981,982.81	86.7% Not Met
1st Subsequent Year (2011-12)	73,145,750.00	81,910,101.00	89.3% Met
2nd Subsequent Year (2012-13)	78,135,631.00	87,026,626.58	89.8% Met

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

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

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

Explanation:  
(required if NOT met)

Due to a combination of prior year carryovers being added to the district's "Books and Supplies" expenditure budget and a reduction in "Salaries and Benefits" due to the abolishment of positions resulting from necessary budget reductions, the ratio is slightly below the expected range.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2010-11)	7,484,192.88	8,520,191.88	13.8%	Yes
1st Subsequent Year (2011-12)	9,113,027.00	9,216,488.00	1.1%	No
2nd Subsequent Year (2012-13)	5,962,558.00	6,066,019.00	1.7%	No
Explanation: (required if Yes)	The change for the current year is primarily the result of increased SFSF funding.			
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2010-11)	13,081,003.00	13,979,533.00	6.9%	Yes
1st Subsequent Year (2011-12)	12,778,600.00	12,676,255.00	-0.8%	No
2nd Subsequent Year (2012-13)	11,417,074.00	12,665,858.00	10.9%	Yes
Explanation: (required if Yes)	The change between 1st and 2nd Interim for the current year is due to an increase in Economic Impact Aid, the receipt of mandated cost reimbursements, and the inclusion of the state deferred maintenance funding. The change for the 2nd subsequent year is the result of the proposed extension of the current Class Size Reduction rules.			
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2010-11)	6,504,127.00	6,931,791.00	6.6%	Yes
1st Subsequent Year (2011-12)	6,142,484.00	5,627,707.00	-8.4%	Yes
2nd Subsequent Year (2012-13)	6,142,484.00	5,627,707.00	-8.4%	Yes
Explanation: (required if Yes)	The increase in the current year represents an increase in the district's Special Education allocation, an increased projection of charter school oversight and facility fees, and an increase in site generated amounts. The change in the 1st and 2nd subsequent years reflect an increased transfer to cover the anticipated loss of Special Education revenue from the SELPA (\$942,441), as well as adjusting for the reduction of ARRA funding.			
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2010-11)	9,836,438.84	9,383,010.07	-4.6%	No
1st Subsequent Year (2011-12)	3,640,380.00	4,531,763.58	24.5%	Yes
2nd Subsequent Year (2012-13)	3,508,010.00	4,389,134.98	25.1%	Yes
Explanation: (required if Yes)	The increase in the 1st and 2nd subsequent years reflects increases in federal, state and local funding sources.			
<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2010-11)	11,561,190.67	11,827,089.50	2.3%	No
1st Subsequent Year (2011-12)	11,095,457.00	10,709,630.00	-3.5%	No
2nd Subsequent Year (2012-13)	11,095,457.00	10,709,630.00	-3.5%	No
Explanation: (required if Yes)				

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	27,069,322.88	29,431,515.88	8.7%	Not Met
1st Subsequent Year (2011-12)	28,034,111.00	27,520,450.00	-1.8%	Met
2nd Subsequent Year (2012-13)	23,522,116.00	24,359,584.00	3.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	21,397,629.51	21,210,099.57	-0.9%	Met
1st Subsequent Year (2011-12)	14,735,837.00	15,241,393.58	3.4%	Met
2nd Subsequent Year (2012-13)	14,603,467.00	15,098,764.98	3.4%	Met

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

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

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

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

The change for the current year is primarily the result of increased SFSF funding.

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

The change between 1st and 2nd Interim for the current year is due to an increase in Economic Impact Aid, the receipt of mandated cost reimbursements, and the inclusion of the state deferred maintenance funding. The change for the 2nd subsequent year is the result of the proposed extension of the current Class Size Reduction rules.

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

The increase in the current year represents an increase in the district's Special Education allocation, an increased projection of charter school oversight and facility fees, and an increase in site generated amounts. The change in the 1st and 2nd subsequent years reflect an increased transfer to cover the anticipated loss of Special Education revenue from the SELPA (\$942,441), as well as adjusting for the reduction of ARRA funding.

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

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

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 91, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,107,098.13	3,074,588.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,048,456.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.0%	9.2%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.0%	3.1%	1.0%

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

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

Fiscal Year	Projected Year Totals			Status
	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)	
Current Year (2010-11)	180,733.19	83,981,982.81	N/A	Met
1st Subsequent Year (2011-12)	(6,778,376.00)	81,910,101.00	8.3%	Not Met
2nd Subsequent Year (2012-13)	(10,499,172.54)	87,026,626.58	12.1%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The district has elected to utilize some of its reserves to reduce the impact of revenue reductions in the 1st and 2nd subsequent years.

## 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)	17,563,920.42	Met
1st Subsequent Year (2011-12)	10,752,988.54	Met
2nd Subsequent Year (2012-13)	253,816.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2010-11)	3,889,160.17	Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	15,479	15,357	15,207
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)

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

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	120,488,528.69	113,919,344.03	116,030,298.58
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)	120,488,528.69	113,919,344.03	116,030,298.58
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,614,655.86	3,417,580.32	3,480,908.96
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)	3,614,655.86	3,417,580.32	3,480,908.96

#### 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)

1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)
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)
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)
6. District's Available Reserves Amount  
(Sum lines 1 thru 5)
7. District's Available Reserves Percentage (Information only)  
(Line 6 divided by Section 10B, Line 3)

**District's Reserve Standard**  
(Section 10B, Line 7):

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1.	3,614,656.87	3,417,581.00	17,816.00
2.	0.00	7,099,407.54	0.00
3.	(0.22)	0.00	0.00
4.	0.00	0.00	3,463,094.00
5.	0.00	0.00	0.00
6.	3,614,656.65	10,516,988.54	3,480,910.00
7.	3.00%	9.23%	3.00%
	3,614,655.86	3,417,580.32	3,480,908.96
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

No

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)
- 1b. If Yes, identify the interfund borrowings:

No

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced

No

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:	-5% to +5.0% or -\$20,000 to +\$20,000
--	---

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(11,610,861.00)	(11,197,353.00)	-3.6%	(413,508.00)	Met
1st Subsequent Year (2011-12)	(11,841,865.00)	(12,570,394.00)	6.2%	728,529.00	Not Met
2nd Subsequent Year (2012-13)	(12,020,695.00)	(12,749,224.00)	6.1%	728,529.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	550,800.00	66,800.00	-87.9%	(484,000.00)	Not Met
1st Subsequent Year (2011-12)	550,800.00	66,800.00	-87.9%	(484,000.00)	Not Met
2nd Subsequent Year (2012-13)	550,800.00	2,066,800.00	275.2%	1,516,000.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	0.00	100,000.00	New	100,000.00	Not Met
1st Subsequent Year (2011-12)	0.00	100,000.00	New	100,000.00	Not Met
2nd Subsequent Year (2012-13)	0.00	100,000.00	New	100,000.00	Not Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:  
(required if NOT met)  
  
The change in the 1st and 2nd subsequent years reflect an increased transfer to cover the anticipated loss of Special Education revenue from the SELPA (\$942,441), as well as adjusting for the reduction of ARRA funding.

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

Explanation:  
(required if NOT met)  
  
The change for the current and 1st subsequent year reflects a change in the way Deferred Maintenance revenue is received. In the 1st Interim report this revenue was recorded as going directly to Fund 14 and then transferred to the General Fund. Actually the revenue will come directly to the General Fund, so no transfer is necessary. The change for the 2nd subsequent year reflects a transfer to the general fund from Fund 17 - Special Reserves.

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

Explanation:  
(required if NOT met)

This change represents the amount budgeted to be transferred from the General Fund to Fund 1- Deferred Maintenance.

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

Project Information:  
(required if YES)

### **S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01 / 8011	01 / 7439, 7439	165,749
Certificates of Participation				
General Obligation Bonds	23	51 / 8571, 8611, 8612, 8614, 8660	51 / 7433, 7434	60,025,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Category	Sub-Category	Item	Description
Food	Meat	Beef	Raw beef
Food	Meat	Pork	Raw pork
Food	Meat	Lamb	Raw lamb
Food	Meat	Chicken	Raw chicken
Food	Meat	Turkey	Raw turkey
Food	Meat	Pork	Cooked pork
Food	Meat	Lamb	Cooked lamb
Food	Meat	Chicken	Cooked chicken
Food	Meat	Turkey	Cooked turkey
Food	Dairy	Milk	Raw milk
Food	Dairy	Cheese	Raw cheese
Food	Dairy	Eggs	Raw eggs
Food	Dairy	Yogurt	Raw yogurt
Food	Dairy	Milk	Cooked milk
Food	Dairy	Cheese	Cooked cheese
Food	Dairy	Eggs	Cooked eggs
Food	Dairy	Yogurt	Cooked yogurt
Food	Fruit	Apples	Raw apples
Food	Fruit	Bananas	Raw bananas
Food	Fruit	Oranges	Raw oranges
Food	Fruit	Grapes	Raw grapes
Food	Fruit	Apples	Cooked apples
Food	Fruit	Bananas	Cooked bananas
Food	Fruit	Oranges	Cooked oranges
Food	Fruit	Grapes	Cooked grapes
Food	Vegetables	Carrots	Raw carrots
Food	Vegetables	Potatoes	Raw potatoes
Food	Vegetables	Cucumbers	Raw cucumbers
Food	Vegetables	Broccoli	Raw broccoli
Food	Vegetables	Carrots	Cooked carrots
Food	Vegetables	Potatoes	Cooked potatoes
Food	Vegetables	Cucumbers	Cooked cucumbers
Food	Vegetables	Broccoli	Cooked broccoli
Food	Grains	Rice	Raw rice
Food	Grains	Pasta	Raw pasta
Food	Grains	Wheat	Raw wheat
Food	Grains	Barley	Raw barley
Food	Grains	Rice	Cooked rice
Food	Grains	Pasta	Cooked pasta
Food	Grains	Wheat	Cooked wheat
Food	Grains	Barley	Cooked barley
Food	Condiments	Ketchup	Raw ketchup
Food	Condiments	Soy sauce	Raw soy sauce
Food	Condiments	Honey	Raw honey
Food	Condiments	Mustard	Raw mustard
Food	Condiments	Ketchup	Cooked ketchup
Food	Condiments	Soy sauce	Cooked soy sauce
Food	Condiments	Honey	Cooked honey
Food	Condiments	Mustard	Cooked mustard
Food	Spices	Pepper	Raw pepper
Food	Spices	Salt	Raw salt
Food	Spices	Oregano	Raw oregano
Food	Spices	Garlic	Raw garlic
Food	Spices	Pepper	Cooked pepper
Food	Spices	Salt	Cooked salt
Food	Spices	Oregano	Cooked oregano
Food	Spices	Garlic	Cooked garlic
Food	Drinks	Water	Raw water
Food	Drinks	Soda	Raw soda
Food	Drinks	Tea	Raw tea
Food	Drinks	Coffee	Raw coffee
Food	Drinks	Water	Cooked water
Food	Drinks	Soda	Cooked soda
Food	Drinks	Tea	Cooked tea
Food	Drinks	Coffee	Cooked coffee
Non-Food	Personal Care	Toothpaste	Raw toothpaste
Non-Food	Personal Care	Deodorant	Raw deodorant
Non-Food	Personal Care	Shampoo	Raw shampoo
Non-Food	Personal Care	Conditioner	Raw conditioner
Non-Food	Personal Care	Toothpaste	Cooked toothpaste
Non-Food	Personal Care	Deodorant	Cooked deodorant
Non-Food	Personal Care	Shampoo	Cooked shampoo
Non-Food	Personal Care	Conditioner	Cooked conditioner
Non-Food	Household	Laundry detergent	Raw laundry detergent
Non-Food	Household	Disinfectant	Raw disinfectant
Non-Food	Household	Clorox	Raw Clorox
Non-Food	Household	Laundry detergent	Cooked laundry detergent
Non-Food	Household	Disinfectant	Cooked disinfectant
Non-Food	Household	Clorox	Cooked Clorox
Non-Food	Electronics	Smartphone	Raw smartphone
Non-Food	Electronics	Tablet	Raw tablet
Non-Food	Electronics	Laptop	Raw laptop
Non-Food	Electronics	Smartphone	Cooked smartphone
Non-Food	Electronics	Tablet	Cooked tablet
Non-Food	Electronics	Laptop	Cooked laptop
Non-Food	Books	Textbook	Raw textbook
Non-Food	Books	Fiction book	Raw fiction book
Non-Food	Books	Non-fiction book	Raw non-fiction book
Non-Food	Books	Textbook	Cooked textbook
Non-Food	Books	Fiction book	Cooked fiction book
Non-Food	Books	Non-fiction book	Cooked non-fiction book
Non-Food	Entertainment	Video game	Raw video game
Non-Food	Entertainment	Movie ticket	Raw movie ticket
Non-Food	Entertainment	Concert ticket	Raw concert ticket
Non-Food	Entertainment	Video game	Cooked video game
Non-Food	Entertainment	Movie ticket	Cooked movie ticket
Non-Food	Entertainment	Concert ticket	Cooked concert ticket
Non-Food	Transportation	Gasoline	Raw gasoline
Non-Food	Transportation	Oil	Raw oil
Non-Food	Transportation	Gasoline	Cooked gasoline
Non-Food	Transportation	Oil	Cooked oil
Non-Food	Utilities	Electricity	Raw electricity
Non-Food	Utilities	Water	Raw water
Non-Food	Utilities	Electricity	Cooked electricity
Non-Food	Utilities	Water	Cooked water
Non-Food	Other	Food	Raw food
Non-Food	Other	Non-food	Raw non-food
Non-Food	Other	Food	Cooked food
Non-Food	Other	Non-food	Cooked non-food

Type of Commitment (continued)	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	130,984	32,252	3,776	2,900
Certificates of Participation				
General Obligation Bonds	3,254,189	3,630,840	3,849,289	3,562,363
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

**Other Long-term Commitments (continued):**

Total Annual Payments:	3,385,173	3,663,092	3,853,065	3,565,263
Has total annual payment increased over prior year (2009-10)?	Yes	Yes	Yes	Yes

**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)

Increase is due to General Obligation Bond payments which will be funded through property tax revenue.

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
21,610,970.00	21,610,970.00
21,610,970.00	21,610,970.00

Actuarial	Actuarial
Apr 01, 2009	Apr 01, 2009

3. OPEB Contributions

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

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,246,394.00	2,246,394.00
2,246,394.00	2,246,394.00
2,246,394.00	2,246,394.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

2,255,150.00	2,255,150.00
	2,439,343.00
	2,641,955.00

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

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

2,255,150.00	2,255,150.00
	2,439,343.00
	2,641,955.00

- d. Number of retirees receiving OPEB benefits

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

117	117
117	117
117	117

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
<input type="text"/>	<input type="text"/>

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

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

First Interim (Form 01CSI, Item S7B)	Second Interim
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**  
Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

#### One Year Agreement

Total cost of salary settlement:

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement:

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

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

### Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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### **Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

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

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

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

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

If Yes, explain the nature of the new costs:

10. The following table shows the number of hours worked by 1000 employees in a company.

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

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

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

## **Certificated (Non-management) Attrition (lavoffs and retirements)**

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

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

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

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

10. *Leucosia* *leucostoma* *leucostoma* (Fabricius) *leucostoma* (Fabricius)

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

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

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

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

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

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

Prior Year (2nd Interim)  
(2009-10)

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

Number of classified (non-management)  
FTE positions

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### **Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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#### **One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year

or

#### **Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% 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:

<input type="text"/>	<input type="text"/>	<input type="text"/>
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#### **Negotiations Not Settled**

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

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

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

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

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


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

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

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

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

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

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

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

#### **Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


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

#### **Negotiations Not Settled**

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


4. Amount included for any tentative salary schedule increases

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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


### S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources	8010-8099	78,933,617.00	83,268,593.00	46,205,281.71	83,268,593.00	0.00	0.0%	
2) Federal Revenue	8100-8299	227,201.00	269,467.00	269,465.98	269,467.00	0.00	0.0%	
3) Other State Revenue	8300-8599	9,008,960.00	10,412,121.00	6,231,041.31	10,412,121.00	0.00	0.0%	
4) Other Local Revenue	8600-8799	546,069.00	1,343,088.00	1,240,066.72	1,343,088.00	0.00	0.0%	
5) <b>TOTAL REVENUES</b>		<b>88,715,847.00</b>	<b>95,293,269.00</b>	<b>53,945,855.72</b>	<b>95,293,269.00</b>			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	47,215,889.00	46,746,711.00	24,547,832.42	46,746,711.00	0.00	0.0%	
2) Classified Salaries	2000-2999	8,844,669.00	8,795,189.00	5,201,492.17	8,795,189.00	0.00	0.0%	
3) Employee Benefits	3000-3999	16,228,856.00	17,244,510.21	10,092,842.71	17,244,510.21	0.00	0.0%	
4) Books and Supplies	4000-4999	2,837,686.90	3,516,871.93	644,094.13	3,516,871.93	0.00	0.0%	
5) Services and Other Operating Expenditures	5000-5999	8,489,332.00	8,232,008.85	4,384,328.53	8,232,008.85	0.00	0.0%	
6) Capital Outlay	6000-6999	302,901.00	864,151.00	412,749.98	864,151.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	46,325.00	48,077.00	35,680.57	48,077.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,163,114.00)	(1,465,536.18)	0.00	(1,465,536.18)	0.00	0.0%	
9) <b>TOTAL EXPENDITURES</b>		<b>82,802,544.90</b>	<b>83,981,982.81</b>	<b>45,319,020.51</b>	<b>83,981,982.81</b>			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
		5,913,302.10	11,311,286.19	8,626,835.21	11,311,286.19			
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929	550,800.00	66,800.00	0.00	66,800.00	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	(10,624,394.00)	(11,197,353.00)	0.00	(11,197,353.00)	0.00	0.0%	
4) <b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(10,073,594.00)</b>	<b>(11,130,553.00)</b>	<b>0.00</b>	<b>(11,130,553.00)</b>			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,160,291.90)	180,733.19	8,626,835.21	180,733.19		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		17,350,632.20	17,350,632.20		17,350,632.20	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,350,632.20	17,350,632.20		17,350,632.20		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,350,632.20	17,350,632.20		17,350,632.20		
2) Ending Balance, June 30 (E + F1e)			13,190,340.30	17,531,365.39		17,531,365.39		
Components of Ending Fund Balance								
a) Reserve for Revolving Cash	9711		15,000.00	15,000.00		15,000.00		
Stores	9712		221,000.00	221,000.00		221,000.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
General Reserve	9730		0.00	0.00		0.00		
Legally Restricted Balance	9740		0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties	9770		3,328,815.00	3,614,656.87		3,614,656.87		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00	0.00		0.00		
Other Designations 9780			9,625,525.30	13,680,708.52		13,680,708.52		
Kimball High Startup	0000	9780	1,500,000.00					
Subsequent Year Budget Reductions	0000	9780	8,125,525.30					
Subsequent Year Budget Reductions	0000	9780		13,530,708.52		13,530,708.52		
Kimball High Startup	0000	9780		150,000.00		150,000.00		
Subsequent Year Budget Reductions	0000	9780						
Kimball High Startup	0000	9780						
c) Undesignated Amount	9790							
d) Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011	57,049,911.00	62,423,444.00	34,495,947.00	62,423,444.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021	277,105.00	277,105.00	137,271.59	277,105.00	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	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	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041	16,681,977.00	15,951,043.00	11,069,296.18	15,951,043.00	0.00	0.00	0.0%
Unsecured Roll Taxes	8042	1,393,726.00	1,393,726.00	1,331,726.75	1,393,726.00	0.00	0.00	0.0%
Prior Years' Taxes	8043	21,778.00	21,778.00	509.06	21,778.00	0.00	0.00	0.0%
Supplemental Taxes	8044	14,241.00	14,241.00	13,332.56	14,241.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	2,438,203.00	2,438,203.00	4,559.93	2,438,203.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAFF)	8046	4,679,359.00	4,679,359.00	0.00	4,679,359.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/639/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081	0.00	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	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>		<b>82,556,300.00</b>	<b>87,198,899.00</b>	<b>47,052,643.07</b>	<b>87,198,899.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,475,931.00)	(2,625,475.00)	0.00	(2,625,475.00)	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	267,434.00	306,601.00	0.00	306,601.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,414,186.00)	(1,611,432.00)	(847,361.36)	(1,611,432.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>		<b>78,933,617.00</b>	<b>83,268,593.00</b>	<b>46,205,281.71</b>	<b>83,268,593.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	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	0.00	0.0%
NCLB/ISA (incl. ARRA)		3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290					

Description	Resource Codes	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)
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	227,201.00	269,467.00	269,465.98	269,467.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>227,201.00</b>	<b>269,467.00</b>	<b>269,465.98</b>	<b>269,467.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	2,222.00	0.00	4,199.00	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	1,361,526.00	1,361,526.00	886,253.00	1,361,526.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	130,832.00	641,342.00	130,832.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,834,140.00	1,856,966.00	521,605.20	1,856,966.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		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	5,811,072.00	7,062,797.00	4,177,642.11	7,062,797.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,008,960.00</b>	<b>10,412,121.00</b>	<b>6,231,041.31</b>	<b>10,412,121.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RI Deduction		8625	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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8662	50,000.00	50,000.00	48,536.18	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8675	0.00	0.00	0.00	0.00		
Non-Resident Students		7230, 7240	23,990.00	24,488.00	11,467.81	24,488.00	0.00	0.0%
Mitigation/Developer Fees		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		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8697	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8699	472,079.00	1,268,600.00	1,180,062.73	1,268,600.00	0.00	0.0%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
Transfers Of Apportionments:								
Special Education SELPA Transfers		6500	8791					
From Districts or Charter Schools		6500	8792					
From County Offices		6500	8793					
From JPAs		6360	8791					
ROC/P. Transfers		6360	8792					
From Districts or Charter Schools		6360	8793					
From County Offices		6360	8793					
From JPAs		6360	8793					
Other Transfers of Apportionments		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8793	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>546,069.00</b>	<b>1,343,088.00</b>	<b>1,240,066.72</b>	<b>1,343,088.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>88,715,847.00</b>	<b>95,293,269.00</b>	<b>53,945,855.72</b>	<b>95,293,269.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100	40,814,869.00	40,419,932.00	20,999,078.77	40,419,932.00	0.00	0.0%	
Certificated Pupil Support Salaries	1200	2,217,800.00	2,236,859.00	1,238,698.67	2,236,859.00	0.00	0.0%	
Certificated Supervisors' and Administrators' Salaries	1300	3,791,760.00	3,767,193.00	2,163,490.08	3,767,193.00	0.00	0.0%	
Other Certificated Salaries	1900	391,460.00	322,727.00	146,564.90	322,727.00	0.00	0.0%	
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>47,215,889.00</b>	<b>46,746,711.00</b>	<b>24,547,832.42</b>	<b>46,746,711.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100	693,056.00	737,165.00	410,621.16	737,165.00	0.00	0.0%	
Classified Support Salaries	2200	3,633,609.00	3,579,505.00	2,272,020.83	3,579,505.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries	2300	1,034,103.00	974,872.00	562,561.43	974,872.00	0.00	0.0%	
Clerical, Technical and Office Salaries	2400	3,034,938.00	3,050,109.00	1,709,062.32	3,050,109.00	0.00	0.0%	
Other Classified Salaries	2900	448,963.00	453,538.00	247,226.43	453,538.00	0.00	0.0%	
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>8,844,669.00</b>	<b>8,795,189.00</b>	<b>5,201,492.17</b>	<b>8,795,189.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102	3,831,197.79	3,803,311.00	2,090,369.44	3,803,311.00	0.00	0.0%	
PERS	3201-3202	843,015.00	843,468.00	539,259.80	843,468.00	0.00	0.0%	
OASDI/Medicare/Alternative	3301-3302	1,222,375.00	1,218,835.00	684,916.13	1,218,835.00	0.00	0.0%	
Health and Welfare Benefits	3401-3402	7,035,335.21	7,077,533.00	4,241,948.15	7,077,533.00	0.00	0.0%	
Unemployment Insurance	3501-3502	414,253.00	403,221.00	214,197.47	403,221.00	0.00	0.0%	
Workers' Compensation	3601-3602	955,544.00	929,802.00	494,060.61	929,802.00	0.00	0.0%	
OPEB, Allocated	3701-3702	1,847,216.00	2,220,150.00	1,195,668.46	2,220,150.00	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	79,920.00	115,761.00	(6.56)	115,761.00	0.00	0.0%	
Other Employee Benefits	3901-3902	0.00	632,429.21	632,429.21	632,429.21	0.00	0.0%	
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>16,228,856.00</b>	<b>17,244,510.21</b>	<b>10,092,842.71</b>	<b>17,244,510.21</b>	<b>0.00</b>	<b>0.0%</b>	
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100	300,000.00	303,858.00	83,284.88	303,858.00	0.00	0.0%	
Books and Other Reference Materials	4200	119,069.00	163,314.00	(8,491.68)	163,314.00	0.00	0.0%	
Materials and Supplies	4300	2,273,517.90	2,734,661.93	459,605.17	2,734,661.93	0.00	0.0%	
Noncapitalized Equipment	4400	145,100.00	315,038.00	109,695.76	315,038.00	0.00	0.0%	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>2,837,686.90</b>	<b>3,516,871.93</b>	<b>644,094.13</b>	<b>3,516,871.93</b>	<b>0.00</b>	<b>0.0%</b>	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences	5200	62,486.00	67,422.00	19,887.87	67,422.00	0.00	0.0%	
Dues and Memberships	5300	37,525.00	43,798.00	37,486.89	43,798.00	0.00	0.0%	
Insurance	5400-5450	786,485.00	786,485.00	661,492.00	786,485.00	0.00	0.0%	
Operations and Housekeeping Services	5500	3,851,003.00	3,901,403.00	1,988,698.84	3,901,403.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	323,310.00	361,944.06	85,739.11	361,944.06	0.00	0.0%	
Transfers of Direct Costs	5710	0.00	(4,019.00)	(4,007.93)	(4,019.00)	0.00	0.0%	
Transfers of Direct Costs - Interfund	5750	(50,000.00)	(52,577.00)	(2,575.81)	(52,577.00)	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures	5800	3,000,872.00	2,565,348.79	1,266,137.86	2,565,348.79	0.00	0.0%	
Communications	5900	477,651.00	562,204.00	331,469.70	562,204.00	0.00	0.0%	
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>		<b>8,489,332.00</b>	<b>8,232,008.85</b>	<b>4,384,328.53</b>	<b>8,232,008.85</b>	<b>0.00</b>	<b>0.0%</b>	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		299,901.00	332,546.00	39,950.00	332,546.00	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		500.00	167,462.00	65,416.34	167,462.00	0.00	0.0%
Equipment Replacement	6500		2,500.00	364,143.00	307,383.64	364,143.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>302,901.00</b>	<b>864,151.00</b>	<b>412,749.98</b>	<b>864,151.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements 7110		7130	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	-0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	7221					
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools		6500	7222					
To County Offices		6500	7223					
To JPAs		6360	7221					
ROC/P Transfers of Apportionments To Districts or Charter Schools		6360	7222					
To County Offices		6360	7223					
To JPAs		All Other	7221-7223					
Other Transfers of Apportionments		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	46,325.00	48,077.00	35,680.57	48,077.00	0.00	0.0%
Other Debt Service - Principal			46,325.00	48,077.00	35,680.57	48,077.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>46,325.00</b>	<b>48,077.00</b>	<b>35,680.57</b>	<b>48,077.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(950,672.00)	(1,250,174.18)	0.00	(1,250,174.18)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(212,442.00)	(215,362.00)	0.00	(215,362.00)	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,163,114.00)</b>	<b>(1,465,536.18)</b>	<b>0.00</b>	<b>(1,465,536.18)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>82,802,544.90</b>	<b>83,981,982.81</b>	<b>45,319,020.51</b>	<b>83,981,982.81</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	550,800.00	66,800.00	0.00	66,800.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			550,800.00	66,800.00	0.00	66,800.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(10,624,394.00)	(11,197,353.00)	0.00	(11,197,353.00)	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) <b>TOTAL, CONTRIBUTIONS</b>			(10,624,394.00)	(11,197,353.00)	0.00	(11,197,353.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(10,073,594.00)</b>	<b>(11,130,553.00)</b>	<b>0.00</b>	<b>(11,130,553.00)</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources	8010-8099		2,475,931.00	2,625,475.00	0.00	2,625,475.00	0.00	0.0%
2) Federal Revenue	8100-8299		5,309,209.00	8,250,724.88	1,939,340.12	8,250,724.88	0.00	0.0%
3) Other State Revenue	8300-8599		3,045,296.00	3,567,412.00	1,987,856.93	3,567,412.00	0.00	0.0%
4) Other Local Revenue	8600-8799		4,690,115.00	5,588,703.00	3,276,011.02	5,588,703.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>15,520,551.00</b>	<b>20,032,314.88</b>	<b>7,203,208.07</b>	<b>20,032,314.88</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		9,182,068.95	11,319,778.03	6,132,145.02	11,319,778.03	0.00	0.0%
2) Classified Salaries	2000-2999		6,847,508.00	7,521,554.21	4,278,674.75	7,521,554.21	0.00	0.0%
3) Employee Benefits	3000-3999		4,758,224.00	5,440,282.67	2,915,590.26	5,440,282.67	0.00	0.0%
4) Books and Supplies	4000-4999		3,173,619.00	5,866,138.14	1,078,053.83	5,866,138.14	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		2,361,437.00	3,595,080.65	1,440,174.29	3,595,080.65	0.00	0.0%
6) Capital Outlay	6000-6999		120,000.00	545,015.00	450,231.49	545,015.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		513,739.00	868,523.00	21,765.02	868,523.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
<b>9) TOTAL EXPENDITURES</b>			<b>950,672.00</b>	<b>1,250,174.18</b>	<b>0.00</b>	<b>1,250,174.18</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(12,386,716.95)	(16,374,231.00)	(9,113,426.59)	(16,374,231.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		10,624,394.00	11,197,353.00	0.00	11,197,353.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>10,624,394.00</b>	<b>11,197,353.00</b>	<b>0.00</b>	<b>11,197,353.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,762,322.95)	(5,276,878.00)	(9,113,426.59)	(5,276,878.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		5,309,433.03	5,309,433.03		5,309,433.03	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,309,433.03	5,309,433.03		5,309,433.03		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,309,433.03	5,309,433.03		5,309,433.03		
2) Ending Balance, June 30 (E + F1e)			3,547,110.08	32,555.03		32,555.03		
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		3,547,110.08	32,555.03		32,555.03		
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	0.00		0.00		
d) Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid	8015		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAFF)	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		
<b>Subtotal, Revenue Limit Sources</b>			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	12,677.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,463,254.00	2,625,475.00	0.00	2,625,475.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes	8096		0.00	0.00	0.00	0.00		
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			2,475,931.00	2,625,475.00	0.00	2,625,475.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		2,398,902.00	2,805,453.00	99,324.15	2,805,453.00	0.00	0.0%
Special Education Discretionary Grants	8182		221,116.00	268,616.00	12,513.50	268,616.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00		
Flood Control Funds	8270		0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00		
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		92,921.00	97,701.88	72,654.25	97,701.88	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ISA (incl. ARRA)		8290	3000-3299, 4000-4139, 4201-4215, 4610, 5510	2,374,236.00	4,692,568.00	1,525,251.10	4,692,568.00	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)
Vocational and Applied Technology Education	3500-3699	8290	87,033.00	145,915.00	52,122.30	145,915.00	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	135,001.00	240,471.00	177,474.82	240,471.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,309,209.00</b>	<b>8,250,724.88</b>	<b>1,939,340.12</b>	<b>8,250,724.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	604,065.00	606,602.00	333,632.00	606,602.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,978,436.00	2,379,292.00	1,427,575.00	2,379,292.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	4,433.00	4,452.00	2,449.00	4,452.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	216,762.00	297,834.00	16,617.94	297,834.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	241,600.00	279,232.00	207,582.99	279,232.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,045,296.00</b>	<b>3,567,412.00</b>	<b>1,987,856.93</b>	<b>3,567,412.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	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)
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies								
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	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		175,000.00	175,000.00	169,104.38	175,000.00	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	902,036.00	906,270.00	447,306.41	906,270.00	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%) A	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		46,000.00	871,766.00	225,246.32	871,766.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,567,079.00	3,635,667.00	2,434,353.91	3,635,667.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,690,115.00</b>	<b>5,588,703.00</b>	<b>3,276,011.02</b>	<b>5,588,703.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>15,520,551.00</b>	<b>20,032,314.88</b>	<b>7,203,208.07</b>	<b>20,032,314.88</b>	<b>0.00</b>	<b>-0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100	7,481,705.95	9,513,729.03	5,151,771.81	9,513,729.03	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	600,648.00	593,778.00	336,893.19	593,778.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	756,804.00	766,653.00	450,039.05	766,653.00	0.00	0.00	0.0%
Other Certificated Salaries	1900	342,911.00	445,618.00	193,440.97	445,618.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>		9,182,068.95	11,319,778.03	6,132,145.02	11,319,778.03	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100	2,657,874.00	2,966,734.00	1,598,944.12	2,966,734.00	0.00	0.00	0.0%
Classified Support Salaries	2200	2,785,542.00	2,929,210.39	1,798,260.60	2,929,210.39	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	377,484.00	453,933.00	267,793.09	453,933.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	1,026,608.00	1,170,942.82	612,931.50	1,170,942.82	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	734.00	745.44	734.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>		6,847,508.00	7,521,554.21	4,278,674.75	7,521,554.21	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102	760,984.00	873,003.75	500,305.27	873,003.75	0.00	0.00	0.0%
PERS	3201-3202	659,219.00	708,746.92	432,475.00	708,746.92	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	564,468.00	653,950.87	382,896.30	653,950.87	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	2,209,666.00	2,567,469.00	1,352,200.69	2,567,469.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	117,886.00	137,914.06	74,913.58	137,914.06	0.00	0.00	0.0%
Workers' Compensation	3601-3602	271,935.00	316,412.07	172,799.42	316,412.07	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	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	0.00	0.0%
PERS Reduction	3801-3802	174,066.00	182,786.00	0.00	182,786.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>		4,758,224.00	5,440,282.67	2,915,590.26	5,440,282.67	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100	100,000.00	106,163.00	38,578.80	106,163.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	42,504.00	34,063.00	5,802.64	34,063.00	0.00	0.00	0.0%
Materials and Supplies	4300	2,934,798.00	5,476,938.14	936,493.97	5,476,938.14	0.00	0.00	0.0%
Noncapitalized Equipment	4400	96,317.00	248,974.00	97,178.42	248,974.00	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>		3,173,619.00	5,866,138.14	1,078,053.83	5,866,138.14	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	20,103.00	151,769.41	73,859.97	151,769.41	0.00	0.00	0.0%
Dues and Memberships	5300	1,000.00	2,847.00	190.00	2,847.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	54,519.00	47,019.00	9,402.95	47,019.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	361,196.00	329,642.00	181,174.26	329,642.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	4,019.00	4,007.93	4,019.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	28.00	28.00	28.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	1,900,437.00	2,994,331.24	1,142,469.03	2,994,331.24	0.00	0.00	0.0%
Communications	5900	24,182.00	65,425.00	29,042.15	65,425.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>		2,361,437.00	3,595,080.65	1,440,174.29	3,595,080.65	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,000.00	210,632.00	122,072.65	210,632.00	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	334,383.00	328,158.84	334,383.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>120,000.00</b>	<b>545,015.00</b>	<b>450,231.49</b>	<b>545,015.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements 7110			0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	7,849.00	40,000.00	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	364,842.00	803,245.00	6,655.02	803,245.00	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	0.0%
To County Offices		6500	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	7223	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	0.0%
To County Offices		6360	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs		6360	7223	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	6,978.00	2,231.00	1,172.13	2,231.00	0.00	0.0%
Other Debt Service - Principal		7439	101,919.00	23,047.00	6,088.87	23,047.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>513,739.00</b>	<b>868,523.00</b>	<b>21,765.02</b>	<b>868,523.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	950,672.00	1,250,174.18	0.00	1,250,174.18	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>950,672.00</b>	<b>1,250,174.18</b>	<b>0.00</b>	<b>1,250,174.18</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>27,907,267.95</b>	<b>36,406,545.88</b>	<b>16,316,634.66</b>	<b>36,406,545.88</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	100,000.00	0.00	100,000.00	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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	10,624,394.00	11,197,353.00	0.00	11,197,353.00	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) <b>TOTAL, CONTRIBUTIONS</b>			10,624,394.00	11,197,353.00	0.00	11,197,353.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>10,624,394.00</b>	<b>11,197,353.00</b>	<b>0.00</b>	<b>11,197,353.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>(a - b + c - d + e)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources	8010-8099	81,409,548.00	85,894,068.00	46,205,281.71	85,894,068.00		0.00	0.0%
2) Federal Revenue	8100-8299	5,536,410.00	8,520,191.88	2,208,806.10	8,520,191.88		0.00	0.0%
3) Other State Revenue	8300-8599	12,054,256.00	13,979,533.00	8,218,898.24	13,979,533.00		0.00	0.0%
4) Other Local Revenue	8600-8799	5,236,184.00	6,931,791.00	4,516,077.74	6,931,791.00		0.00	0.0%
<b>5) TOTAL REVENUES</b>		<b>104,236,398.00</b>	<b>115,325,583.88</b>	<b>61,149,063.79</b>	<b>115,325,583.88</b>			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	56,397,957.95	58,066,489.03	30,679,977.44	58,066,489.03		0.00	0.0%
2) Classified Salaries	2000-2999	15,692,177.00	16,316,743.21	9,480,166.92	16,316,743.21		0.00	0.0%
3) Employee Benefits	3000-3999	20,987,080.00	22,684,792.88	13,008,432.97	22,684,792.88		0.00	0.0%
4) Books and Supplies	4000-4999	6,011,305.90	9,383,010.07	1,722,147.96	9,383,010.07		0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	10,850,769.00	11,827,089.50	5,824,502.82	11,827,089.50		0.00	0.0%
6) Capital Outlay	6000-6999	422,901.00	1,409,166.00	862,981.47	1,409,166.00		0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	560,064.00	916,600.00	57,445.59	916,600.00		0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(212,442.00)	(215,362.00)	0.00	(215,362.00)		0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>		<b>110,709,812.85</b>	<b>120,388,528.69</b>	<b>61,635,655.17</b>	<b>120,388,528.69</b>			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A8 - B9)</b>								
		<b>(6,473,414.85)</b>	<b>(5,062,944.81)</b>	<b>(486,591.38)</b>	<b>(5,062,944.81)</b>			
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929	550,800.00	66,800.00	0.00	66,800.00		0.00	0.0%
b) Transfers Out	7600-7629	0.00	100,000.00	0.00	100,000.00		0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00		0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>		<b>550,800.00</b>	<b>(33,200.00)</b>	<b>0.00</b>	<b>(33,200.00)</b>			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,922,614.85)	(5,096,144.81)	(486,591.38)	(5,096,144.81)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		22,660,065.23	22,660,065.23		22,660,065.23	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)			22,660,065.23	22,660,065.23		22,660,065.23		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,660,065.23	22,660,065.23		22,660,065.23		
2) Ending Balance, June 30 (E + F1e)			16,737,450.38	17,563,920.42		17,563,920.42		
Components of Ending Fund Balance								
a) Reserve for Revolving Cash	9711		15,000.00	15,000.00		15,000.00		
Stores	9712		221,000.00	221,000.00		221,000.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
General Reserve	9730		0.00	0.00		0.00		
Legally Restricted Balance	9740		3,547,110.08	32,555.03		32,555.03		
b) Designated Amounts								
Designated for Economic Uncertainties	9770		3,328,815.00	3,614,656.87		3,614,656.87		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00	0.00		0.00		
Other Designations 9780			9,625,525.30	13,680,708.52		13,680,708.52		
Kimball High Startup	0000	9780	1,500,000.00					
Subsequent Year Budget Reductions	0000	9780	8,125,525.30					
Subsequent Year Budget Reductions	0000	9780		13,530,708.52				
Kimball High Startup	0000	9780		150,000.00				
Subsequent Year Budget Reductions	0000	9780				13,530,708.52		
Kimball High Startup	0000	9780				150,000.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011	57,049,911.00	62,423,444.00	34,495,947.00	62,423,444.00	0.00	0.0%	
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.0%	
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%	
Tax Relief Subventions								
Homeowners' Exemptions	8021	277,105.00	277,105.00	137,271.59	277,105.00	0.00	0.0%	
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%	
County & District Taxes								
Secured Roll Taxes	8041	16,681,977.00	15,951,043.00	11,069,296.18	15,951,043.00	0.00	0.0%	
Unsecured Roll Taxes	8042	1,393,726.00	1,393,726.00	1,331,726.75	1,393,726.00	0.00	0.0%	
Prior Years' Taxes	8043	21,778.00	21,778.00	509.06	21,778.00	0.00	0.0%	
Supplemental Taxes	8044	14,241.00	14,241.00	13,332.56	14,241.00	0.00	0.0%	
Education Revenue Augmentation Fund (ERAF)	8045	2,438,203.00	2,438,203.00	4,559.93	2,438,203.00	0.00	0.0%	
Supplemental Educational Revenue Augmenta Fund (SERAFF)	8046	4,679,359.00	4,679,359.00	0.00	4,679,359.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0%	
Less: Non-Revenue Limit (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>Subtotal, Revenue Limit Sources</b>		82,556,300.00	87,198,899.00	47,052,643.07	87,198,899.00	0.00	0.0%	
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,475,931.00)	(2,625,475.00)	0.00	(2,625,475.00)	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	12,677.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,463,254.00	2,625,475.00	0.00	2,625,475.00	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	267,434.00	306,601.00	0.00	306,601.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes	8096	(1,414,186.00)	(1,611,432.00)	(847,361.36)	(1,611,432.00)	0.00	0.0%	
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0%	
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL, REVENUE LIMIT SOURCES</b>		81,409,548.00	85,894,068.00	46,205,281.71	85,894,068.00	0.00	0.0%	
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement	8181	2,398,902.00	2,805,453.00	99,324.15	2,805,453.00	0.00	0.0%	
Special Education Discretionary Grants	8182	221,116.00	268,616.00	12,513.50	268,616.00	0.00	0.0%	
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%	
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0%	
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0%	
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%	
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Contracts Between LEAs	8285	92,921.00	97,701.88	72,654.25	97,701.88	0.00	0.0%	
Pass-Through Revenues from Federal Sources	8287	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	2,374,236.00	4,692,568.00	1,525,251.10	4,692,568.00	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)
Vocational and Applied Technology Education	3500-3699	8290	87,033.00	145,915.00	52,122.30	145,915.00	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	362,202.00	509,938.00	446,940.80	509,938.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,536,410.00</b>	<b>8,520,191.88</b>	<b>2,208,806.10</b>	<b>8,520,191.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	604,065.00	606,602.00	333,632.00	606,602.00	-0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,978,436.00	2,379,292.00	1,427,575.00	2,379,292.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	4,433.00	4,452.00	2,449.00	4,452.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,222.00	0.00	4,199.00	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	1,361,526.00	1,361,526.00	886,253.00	1,361,526.00	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	130,832.00	641,342.00	130,832.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	2,050,902.00	2,154,800.00	538,223.14	2,154,800.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,052,672.00	7,342,029.00	4,385,225.10	7,342,029.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,054,256.00</b>	<b>13,979,533.00</b>	<b>8,218,898.24</b>	<b>13,979,533.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	50,000.00	50,000.00	48,536.18	50,000.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8675	175,000.00	175,000.00	169,104.38	175,000.00	0.00	0.0%
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	926,026.00	930,758.00	458,774.22	930,758.00	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		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8699	518,079.00	2,140,366.00	1,405,309.05	2,140,366.00	0.00	0.0%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8791	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments		8792	3,567,079.00	3,635,667.00	2,434,353.91	3,635,667.00	0.00	0.0%
Special Education SELPA Transfers	From Districts or Charter Schools	6500	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		6500	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		6500	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	From Districts or Charter Schools	6360	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		6360	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		6360	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	From Districts or Charter Schools	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>5,236,184.00</b>	<b>6,931,791.00</b>	<b>4,516,077.74</b>	<b>6,931,791.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>104,236,398.00</b>	<b>115,325,583.88</b>	<b>61,149,063.79</b>	<b>115,325,583.88</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100	48,296,574.95	49,933,661.03	26,150,850.58	49,933,661.03		0.00	0.0%
Certificated Pupil Support Salaries	1200	2,818,448.00	2,830,637.00	1,575,591.86	2,830,637.00		0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	4,548,564.00	4,533,846.00	2,613,529.13	4,533,846.00		0.00	0.0%
Other Certificated Salaries	1900	734,371.00	768,345.00	340,005.87	768,345.00		0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>56,397,957.95</b>	<b>58,066,489.03</b>	<b>30,679,977.44</b>	<b>58,066,489.03</b>		<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100	3,350,930.00	3,703,899.00	2,009,565.28	3,703,899.00		0.00	0.0%
Classified Support Salaries	2200	6,419,151.00	6,508,715.39	4,070,281.43	6,508,715.39		0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	1,411,587.00	1,428,805.00	830,354.52	1,428,805.00		0.00	0.0%
Clerical, Technical and Office Salaries	2400	4,061,546.00	4,221,051.82	2,321,993.82	4,221,051.82		0.00	0.0%
Other Classified Salaries	2900	448,963.00	454,272.00	247,971.87	454,272.00		0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>15,692,177.00</b>	<b>16,316,743.21</b>	<b>9,480,166.92</b>	<b>16,316,743.21</b>		<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102	4,592,181.79	4,676,314.75	2,590,674.71	4,676,314.75		0.00	0.0%
PERS	3201-3202	1,502,234.00	1,552,214.92	971,734.80	1,552,214.92		0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	1,766,843.00	1,872,785.87	1,067,812.43	1,872,785.87		0.00	0.0%
Health and Welfare Benefits	3401-3402	9,245,001.21	9,645,002.00	5,594,148.84	9,645,002.00		0.00	0.0%
Unemployment Insurance	3501-3502	532,139.00	541,135.06	289,111.05	541,135.06		0.00	0.0%
Workers' Compensation	3601-3602	1,227,479.00	1,246,214.07	666,860.03	1,246,214.07		0.00	0.0%
OPEB, Allocated	3701-3702	1,847,216.00	2,220,150.00	1,195,668.46	2,220,150.00		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	253,986.00	298,547.00	(6.56)	298,547.00		0.00	0.0%
Other Employee Benefits	3901-3902	0.00	632,429.21	632,429.21	632,429.21		0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>20,987,080.00</b>	<b>22,684,792.88</b>	<b>13,008,432.97</b>	<b>22,684,792.88</b>		<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100	400,000.00	410,021.00	121,863.68	410,021.00		0.00	0.0%
Books and Other Reference Materials	4200	161,573.00	197,377.00	(2,689.04)	197,377.00		0.00	0.0%
Materials and Supplies	4300	5,208,315.90	8,211,600.07	1,396,099.14	8,211,600.07		0.00	0.0%
Noncapitalized Equipment	4400	241,417.00	564,012.00	206,874.18	564,012.00		0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00		0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>6,011,305.90</b>	<b>9,383,010.07</b>	<b>1,722,147.96</b>	<b>9,383,010.07</b>		<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100	0.00	0.00	0.00	0.00		0.00	0.0%
Travel and Conferences	5200	82,589.00	219,191.41	93,747.84	219,191.41		0.00	0.0%
Dues and Memberships	5300	38,525.00	46,645.00	37,676.89	46,645.00		0.00	0.0%
Insurance	5400-5450	786,485.00	786,485.00	661,492.00	786,485.00		0.00	0.0%
Operations and Housekeeping Services	5500	3,905,522.00	3,948,422.00	1,998,101.79	3,948,422.00		0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	684,506.00	691,586.06	266,913.37	691,586.06		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	(50,000.00)	(52,549.00)	(2,547.81)	(52,549.00)		0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	4,901,309.00	5,559,680.03	2,408,606.89	5,559,680.03		0.00	0.0%
Communications	5900	501,833.00	627,629.00	360,511.85	627,629.00		0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>		<b>10,850,769.00</b>	<b>11,827,089.50</b>	<b>5,824,502.82</b>	<b>11,827,089.50</b>		<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	419,901.00	543,178.00	162,022.65	543,178.00	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	500.00	501,845.00	393,575.18	501,845.00	0.00	0.0%
Equipment Replacement		6500	2,500.00	364,143.00	307,383.64	364,143.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>422,901.00</b>	<b>1,409,166.00</b>	<b>862,981.47</b>	<b>1,409,166.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements 7110			0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	7,849.00	40,000.00	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	364,842.00	803,245.00	6,655.02	803,245.00	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	0.0%
To County Offices		6500	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	7223	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	0.0%
To County Offices		6360	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs		6360	7223	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	6,978.00	2,231.00	1,172.13	2,231.00	0.00	0.0%
Other Debt Service - Principal		7439	148,244.00	71,124.00	41,769.44	71,124.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>560,064.00</b>	<b>916,600.00</b>	<b>57,445.59</b>	<b>916,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(212,442.00)	(215,362.00)	0.00	(215,362.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(212,442.00)</b>	<b>(215,362.00)</b>	<b>0.00</b>	<b>(215,362.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>110,709,812.85</b>	<b>120,388,528.69</b>	<b>61,635,655.17</b>	<b>120,388,528.69</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	550,800.00	66,800.00	0.00	66,800.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			<b>550,800.00</b>	<b>66,800.00</b>	<b>0.00</b>	<b>66,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	100,000.00	0.00	100,000.00	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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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) <b>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>550,800.00</b>	<b>(33,200.00)</b>	<b>0.00</b>	<b>(33,200.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>(a - b + c - d + e)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8500-8799	30,000.00	30,000.00	15,745.00	30,000.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>15,745.00</b>	<b>30,000.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
<b>D. OTHER FINANCING SOURCES/USES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>15,745.00</b>	<b>30,000.00</b>		
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.00	30,000.00	15,745.00	30,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		6,439,772.00	6,439,772.00		6,439,772.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,439,772.00	6,439,772.00		6,439,772.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,439,772.00	6,439,772.00		6,439,772.00		
2) Ending Balance, June 30 (E + F1e)			6,469,772.00	6,469,772.00		6,469,772.00		
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		6,469,772.00	6,469,772.00		6,469,772.00		
OPEB - Retiree Benefits	0000	9780	4,500,000.00					
Budget Reductions - Subsequent Years	0000	9780	1,969,772.00					
OPEB - Retiree Benefits	0000	9780		4,500,000.00				
Budget Reductions - Subsequent Years	0000	9780		1,969,772.00				
OPEB - Retiree Benefits	0000	9780				4,500,000.00		
Budget Reductions - Subsequent Years	-0000	9780				1,969,772.00		
c) Undesignated Amount	9790		0.00	0.00		0.00		
d) Unappropriated Amount	9790		0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	15,745.00	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%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>15,745.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>15,745.00</b>	<b>30,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>(a - b + c - d)</b>								

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	9,248.86	9,177.33	9,177.33	9,177.33	0.00	0%
2. Special Education	288.17	238.55	238.55	238.55	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	5,770.91	5,867.76	5,867.76	5,867.76	0.00	0%
4. Special Education	162.30	195.17	195.17	195.17	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	6.52	6.52	6.52	6.52	0.00	0%
6. Special Education	113.36	112.93	112.93	112.93	0.00	0%
7. <b>TOTAL, K-12 ADA</b>	<b>15,590.12</b>	<b>15,598.26</b>	<b>15,598.26</b>	<b>15,598.26</b>	<b>0.00</b>	<b>0%</b>
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. <b>TOTAL, CLASSES FOR ADULTS</b>						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
<b>15. ADA TOTALS</b> (Sum of lines 7, 9, 13, & 14)	<b>15,590.12</b>	<b>15,598.26</b>	<b>15,598.26</b>	<b>15,598.26</b>	<b>0.00</b>	<b>0%</b>
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. <b>TOTAL, SUPPLEMENTAL HOURS</b>						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	1.52	1.52	1.52	1.52	0.00	0%
20. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	3.12	3.12	3.12	3.12	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	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.

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
		January					
A. BEGINNING CASH	9110	13,463,981.86	10,857,330.18	8,165,480.96	9,109,890.83	4,522,743.92	5,606,572.19
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	5,403.98	750.59	10,951.83	0.00	886.31	12,498,956.66
Principal Apportionment	8010-8019	0.00	4,199,461.00	4,438,969.00	3,278,353.00	5,644,791.00	11,289,582.00
Miscellaneous Funds	8080-8099	0.00	(107,455.87)	(24,664.00)	(110,037.15)	(275,092.89)	(110,037.15)
Federal Revenue	8100-8299	10,599.72	318,861.03	3,353,110.19	549,615.98	(2,730,171.75)	372,979.96
Other State Revenue	8300-8599	0.00	285,204.00	286,196.37	357,574.25	2,798,027.48	1,678,884.00
Other Local Revenue	8600-8799	693.21	90,404.31	551,721.76	886,180.84	1,130,858.02	1,015,057.60
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		16,696.91	4,788,225.06	8,616,285.15	4,961,686.92	6,559,298.17	26,745,423.07
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	1,844,593.62	4,592,928.29	4,664,035.20	4,832,208.54	4,911,297.97	4,936,082.86
Classified Salaries	2000-2999	874,073.95	1,358,213.61	1,369,153.00	1,409,892.24	1,413,185.47	1,529,879.71
Employee Benefits	3000-3999	1,371,226.97	2,726,516.44	1,753,032.46	1,769,026.40	1,819,866.92	1,792,217.67
Books, Supplies and Services	4000-5999	1,774,810.46	250,502.17	1,265,259.27	1,416,292.40	763,318.81	460,160.80
Capital Outlay	6000-6599	0.00	26,290.00	107,199.00	21,733.65	6,800.00	635,542.48
Other Outgo	7000-7499	10,068.96	6,775.58	8,584.24	4,579.11	4,184.60	4,292.39
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/ Non Expenditures		4,582,500.00	3,207,750.00	1,529,409.38	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,457,272.96	12,168,976.09	10,696,672.55	9,453,732.34	8,918,653.77	9,358,175.91
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	9,331,047.16	5,212,700.60	4,433,024.42	177,105.12	598,823.33	696,093.15
Accounts Payable	9500	1,497,122.79	523,798.79	1,408,227.15	272,206.61	(2,834,360.54)	194.59
TOTAL PRIOR YEAR TRANSACTIONS		7,833,924.37	4,688,901.81	3,024,797.27	(95,101.49)	3,433,183.87	695,898.56
E. NET INCREASE/DECREASE (B - C + D)		(2,606,651.68)	(2,691,849.22)	944,409.87	(4,587,146.91)	1,083,828.27	18,083,145.72
F. ENDING CASH (A + E)		10,857,330.18	8,165,480.96	9,109,890.83	4,522,743.92	5,606,572.19	23,689,717.91
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
January								
A. BEGINNING CASH	9110	23,689,717.91	23,259,189.17	15,812,831.17	7,402,085.17	12,327,788.17	5,380,139.17	
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	8020-8079	39,746.70	0.00	17,176.00	5,644,540.00	40,414.00	6,516,629.00	0.00
Principal Apportionment	8010-8019	5,644,791.00	624,636.00	0.00	8,495,056.00	1,186,809.00	0.00	17,620,995.00
Miscellaneous Funds	8080-8099	0.00	(569,903.00)	(181,235.00)	(102,474.00)	(78,154.00)	254,221.00	0.00
Federal Revenue	8100-8299	323,870.21	1,089,225.00	455,524.00	572,169.00	1,882,646.00	(743,486.00)	3,065,249.00
Other State Revenue	8300-8599	2,079,757.14	1,235,336.00	817,333.00	731,400.00	601,055.00	398,218.00	2,711,568.00
Other Local Revenue	8600-8799	751,012.79	154,758.00	323,313.00	189,550.00	268,085.00	935,661.00	634,494.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	5,287.00	61,513.00	0.00
All Other Financing Sources	8930-8979	1,265.00	0.00	0.00	0.00	0.00	(1,265.00)	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	6,000,000.00	0.00
TOTAL RECEIPTS		8,840,442.84	2,534,052.00	1,432,111.00	15,530,241.00	3,906,142.00	13,419,491.00	24,032,306.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	4,762,227.53	4,820,593.00	5,030,121.00	4,954,708.00	4,896,598.00	7,630,427.00	190,668.00
Classified Salaries	2000-2999	1,396,693.15	1,307,688.00	1,325,157.00	1,310,093.00	1,302,443.00	1,668,091.00	52,180.00
Employee Benefits	3000-3999	1,757,898.54	1,767,185.00	1,785,151.00	1,759,424.00	1,761,939.00	2,577,679.00	43,630.00
Books, Supplies and Services	4000-5999	1,304,887.73	2,023,525.00	1,711,541.00	1,728,377.00	2,878,282.00	2,632,930.00	3,000,212.00
Capital Outlay	6000-6599	0.00	0.00	0.00	104,561.00	12,816.00	453,508.00	40,717.00
Other Outgo	7000-7499	12,305.69	49,652.00	2,654.00	747,375.00	1,714.00	(152,185.00)	1,218.00
Interfund Transfers Out	7600-7629	0.00	11,767.00	(11,767.00)	0.00	0.00	100,000.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/ Non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	9,319,659.38
TOTAL DISBURSEMENTS		9,234,012.64	9,980,410.00	9,842,857.00	10,604,538.00	10,853,791.00	14,910,470.00	3,328,625.00
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	9200	5,499.87	0.00	0.00	0.00	0.00	0.00	20,454,293.65
Accounts Payable	9500	42,458.81	0.00	0.00	0.00	0.00	0.00	909,648.20
TOTAL PRIOR YEAR TRANSACTIONS		(36,958.94)	0.00	0.00	0.00	0.00	0.00	19,544,645.45
E. NET INCREASE/DECREASE (B - C + D)		(430,528.74)	(7,446,358.00)	(8,410,746.00)	4,925,703.00	(6,947,649.00)	(1,490,979.00)	20,703,681.00
F. ENDING CASH (A + E)		23,259,189.17	15,812,831.17	7,402,085.17	12,327,788.17	5,380,139.17	3,889,160.17	
G. ENDING CASH, PLUS ACCRUALS								24,592,841.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	83,268,593.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,697.96	-1.60%	6,804.96	0.00%	6,804.96
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		15,598.26	-0.78%	15,476.93	-0.52%	15,395.93
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		104,476,521.55	0.81%	105,319,889.57	-0.52%	104,768,687.81
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		332,399.00	-0.78%	329,813.00	-0.52%	328,087.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		104,808,920.55	0.80%	105,649,702.57	-0.52%	105,096,774.81
f. Deficit Factor (Form RLI, line 16)		0.82037	-8.20%	0.73312	0.00%	0.75312
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		85,982,094.15	-7.46%	79,566,904.00	-0.52%	79,150,483.04
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,625,475.00)	-6.73%	(2,448,752.00)	0.00%	(2,448,752.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(88,027.00)	-48.04%	(45,740.00)	0.00%	(45,740.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		83,268,592.15	-7.44%	77,072,412.00	-0.54%	76,655,991.04
2. Federal Revenues	8100-8299	269,467.00	0.00%	269,467.00	0.00%	269,467.00
3. Other State Revenues	8300-8599	10,412,121.00	-10.57%	9,311,995.00	-10.10%	9,302,975.00
4. Other Local Revenues	8600-8799	1,343,088.00	-26.93%	981,445.00	0.00%	981,445.00
5. Other Financing Sources	8900-8999	(11,130,553.00)	12.34%	(12,503,594.00)	-14.57%	(10,682,424.00)
6. Total (Sum lines A1k thru A5)		84,162,715.15	-10.73%	75,131,725.00	1.86%	76,527,454.04
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	46,746,711.00				
a. Base Salaries		46,746,711.00				45,259,964.00
b. Step & Column Adjustment		934,934.00				905,199.00
c. Cost-of-Living Adjustment		0.00				0.00
d. Other Adjustments		(2,421,681.00)				2,892,556.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)		46,746,711.00	-3.18%	45,259,964.00	8.39%	49,057,719.00
2. Classified Salaries	2000-2999	8,795,189.00				
a. Base Salaries		8,795,189.00				10,429,221.00
b. Step & Column Adjustment		87,952.00				104,292.00
c. Cost-of-Living Adjustment		0.00				0.00
d. Other Adjustments		1,546,080.00				0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)		8,795,189.00	18.58%	10,429,221.00	1.00%	10,533,513.00
3. Employee Benefits	3000-3999	17,244,510.21	1.23%	17,456,565.00	6.23%	18,544,399.00
4. Books and Supplies	4000-4999	3,516,871.93	-61.80%	1,343,594.00	0.00%	1,343,589.58
5. Services and Other Operating Expenditures	5000-5999	8,232,008.85	-4.50%	7,861,604.00	0.00%	7,861,604.00
6. Capital Outlay	6000-6999	864,151.00	0.00%	864,151.00	0.00%	864,151.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,077.00	-76.72%	11,192.00	0.00%	11,192.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,465,536.18)	-10.19%	(1,316,190.00)	-9.62%	(1,189,541.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,981,982.81	-2.47%	81,910,101.00	6.25%	87,026,626.58
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
D. FUND BALANCE		180,732.34		(6,778,376.00)		(10,499,172.54)
1. Net Beginning Fund Balance (Form 011, line F1e)		17,350,632.20				
2. Ending Fund Balance (Sum lines C and D1)		17,531,364.54		17,531,364.54		10,752,988.54
3. Components of Ending Fund Balance (Form 011)				10,752,988.54		253,816.00
a. Fund Balance Reserves	9710-9740	236,000.00		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	3,614,656.87		3,417,581.00		17,816.00
c. Fund Balance Designations	9775, 9780	13,680,708.52				
d. Undesignated/Unappropriated Balance	9790	0.00		7,099,407.54		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		17,531,365.39		10,752,988.54		253,816.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,614,656.87		3,417,581.00		17,816.00
b. Undesignated/Unappropriated Amount	9790	0.00		7,099,407.54		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	0.00		0.00		3,463,094.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>		<b>3,614,656.87</b>		<b>10,516,988.54</b>		<b>3,480,910.00</b>
<b>F. ASSUMPTIONS</b>						
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.						
Line B1d: 2011-12 decrease represents positions to be covered by Federal Jobs money; the reduction of temporary CSR funded positions; the reduction due to declining enrollment. Line B1d: 2012-13 increase primarily represents positions covered in the previous year by Federal Jobs Money. Line B2d: 2011-12 increase represents positions covered by SFSF for the previous year.						

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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,625,475.00	-6.73%	2,448,751.00	0.00%	2,448,751.00
2. Federal Revenues	8100-8299	8,250,724.88	8.44%	8,947,021.00	-35.21%	5,796,552.00
3. Other State Revenues	8300-8399	3,567,412.00	-5.69%	3,364,260.00	-0.04%	3,362,883.00
4. Other Local Revenues	8600-8799	5,588,703.00	-16.86%	4,646,262.00	0.00%	4,646,262.00
5. Other Financing Sources	8900-8999	11,197,353.00	12.26%	12,570,394.00	1.42%	12,749,224.00
<b>6. Total (Sum lines A1 thru A5)</b>		<b>31,229,667.88</b>	<b>2.39%</b>	<b>31,976,688.00</b>	<b>-9.30%</b>	<b>29,003,672.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certified Salaries				11,319,778.03		12,024,693.48
a. Base Salaries				181,116.45		192,395.10
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				523,799.00		(2,471,855.00)
d. Other Adjustments						
e. Total Certified Salaries (Sum lines B1a thru B1d)	1000-1999	11,319,778.03	6.23%	12,024,693.48	-18.96%	9,745,233.58
2. Classified Salaries				7,521,554.21		6,529,899.97
a. Base Salaries				71,454.76		62,034.05
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(1,063,109.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,521,554.21	-13.18%	6,529,899.97	0.95%	6,591,934.02
3. Employee Benefits	3000-3999	5,440,282.67	-2.41%	5,309,032.00	-9.77%	4,790,160.00
4. Books and Supplies	4000-4999	5,866,138.14	-45.65%	3,188,169.58	-4.47%	3,045,545.40
5. Services and Other Operating Expenditures	5000-5999	3,595,080.65	-20.78%	2,848,026.00	0.00%	2,848,026.00
6. Capital Outlay	6000-6999	545,015.00	-92.65%	40,071.00	0.00%	40,071.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	868,523.00	0.00%	868,523.00	0.00%	868,523.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,250,174.18	-11.95%	1,100,828.00	-11.50%	974,179.00
9. Other Financing Uses	7600-7699	100,000.00	0.00%	100,000.00	0.00%	100,000.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>36,506,545.88</b>	<b>-12.32%</b>	<b>32,009,243.03</b>	<b>-9.39%</b>	<b>29,003,672.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,309,433.03		32,555.03		0.00
2. Ending Fund Balance (Sum lines C and D1)		32,555.03		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	32,555.03				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		32,555.03		0.00		0.00
(Line D3e must agree with line D2)						

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund		9770				
a. Designated for Economic Uncertainties		9790				
b. Undesignated/Unappropriated Amount						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		9770				
a. Designated for Economic Uncertainties		9790				
b. Undesignated/Unappropriated Amount						
3. Total Available Reserves (Sum lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
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.						
Line B1d: 2011-12 decrease represents the change from increased positions covered by Federal Jobs money; a reduction due to depletion of ARRA and SFSF; the reduction for declining enrollment.						
Line B1d: 2012-13 decrease primarily represents positions covered by previous year Federal Jobs money. Line B2d: 2011-12 decrease primarily represents the reduction due to the depletion of ARRA and SFSF.						

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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	85,894,068.00	-7.42%	79,521,163.00	-0.52%	79,104,742.04
2. Federal Revenues	8100-8299	8,520,191.88	8.17%	9,216,488.00	-34.18%	6,066,019.00
3. Other State Revenues	8300-8599	13,979,533.00	-9.32%	12,676,255.00	-0.08%	12,665,858.00
4. Other Local Revenues	8600-8799	6,931,791.00	-18.81%	5,627,707.00	0.00%	5,627,707.00
5. Other Financing Sources	8900-8999	66,800.00	0.00%	66,800.00	2994.01%	2,066,800.00
6. Total (Sum lines A1 thru A5)		115,392,383.03	-7.18%	107,108,413.00	-1.47%	105,531,126.04
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				58,066,489.03		57,284,657.48
b. Step & Column Adjustment				1,116,050.45		1,097,394.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,897,882.00)		420,701.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,066,489.03	-1.35%	57,284,657.48	2.65%	58,802,952.58
2. Classified Salaries						
a. Base Salaries				16,316,743.21		16,959,120.97
b. Step & Column Adjustment				159,406.76		166,326.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				482,971.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,316,743.21	3.94%	16,959,120.97	0.98%	17,125,447.02
3. Employee Benefits	3000-3999	22,684,792.88	0.36%	22,765,597.00	2.50%	23,334,559.00
4. Books and Supplies	4000-4999	9,383,010.07	-51.70%	4,531,763.58	-3.15%	4,389,134.98
5. Services and Other Operating Expenditures	5000-5999	11,827,089.50	-9.45%	10,709,630.00	0.00%	10,709,630.00
6. Capital Outlay	6000-6999	1,409,166.00	-35.83%	904,222.00	0.00%	904,222.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	916,600.00	-4.02%	879,715.00	0.00%	879,715.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(215,362.00)	0.00%	(215,362.00)	0.00%	(215,362.00)
9. Other Financing Uses	7600-7699	100,000.00	0.00%	100,000.00	0.00%	100,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		120,488,528.69	-5.45%	113,919,344.03	1.85%	116,030,298.58
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,096,145.66)		(6,810,931.03)		(10,499,172.54)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,660,065.23		17,563,919.57		10,752,988.54
2. Ending Fund Balance (Sum lines C and D1)		17,563,919.57		10,752,988.54		253,816.00
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	268,555.03		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	3,614,656.87		3,417,581.00		17,816.00
c. Fund Balance Designations	9775, 9780	13,680,708.52		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		7,099,407.54		0.00
e. Total Components of Ending Fund Balance		17,563,920.42		10,752,988.54		253,816.00
(Line D3e must agree with line D2)						

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,614,656.87		3,417,581.00		17,816.00
b. Undesignated/Unappropriated Amount	9790	0.00		7,099,407.54		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.22)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		3,463,094.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,614,656.87		10,516,988.54		3,480,910.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		9.23%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
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)		15,478.81		15,357.48		15,207.48
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B1)		120,488,528.69		113,919,344.03		116,030,298.58
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)		120,488,528.69		113,919,344.03		116,030,298.58
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)		3,614,655.86		3,417,580.32		3,480,908.96
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)		3,614,655.86		3,417,580.32		3,480,908.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,722.96	6,722.96	6,722.96
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	6,697.96	6,697.96	6,697.96
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,697.96	6,697.96	6,697.96
b. Revenue Limit ADA	0033	15,590.12	15,598.26	15,598.26
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	104,422,000.16	104,476,521.55	104,476,521.55
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	332,611.00	332,399.00	332,399.00
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	104,754,611.16	104,808,920.55	104,808,920.55
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	85,526,902.28	85,982,094.15	85,982,094.15
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	530,078.00	539,938.00	539,938.00
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	267,434.00	306,601.00	306,601.00
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)	---	262,644.00	233,337.00	233,337.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	85,789,546.28	86,215,431.15	86,215,431.15

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587, 0660	25,506,389.00	24,775,455.00	24,775,455.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	1,414,186.00	1,611,432.00	1,611,432.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	24,092,203.00	23,164,023.00	23,164,023.00
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	61,697,343.28	63,051,408.15	63,051,408.15
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	627,208.00	627,965.00	627,965.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(4,020,224.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(4,647,432.00)	(627,965.00)	(627,965.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	57,049,911.28	62,423,443.15	62,423,443.15
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	229,744.00	130,138.00	130,138.00
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	389,849.00	390,867.00	390,867.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	118,736.00	106,365.00	106,365.00



**2010-11 2nd Interim Assumptions**

**Tracy Unified School**

**District**

The undersigned, hereby certify that the Board of Education of the Tracy Unified School District, at its meeting on March 2, 2011, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_ Date: March 2, 2011  
President, Board of Education

Signed: \_\_\_\_\_ Date: March 2, 2011  
District Superintendent



## **2010-11 2nd Interim Assumptions**

Tracy Unified School

**District**

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2010-11 1st Interim Totals	2nd Interim (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13
<b>REVENUES:</b>				
<b>Revenue Limit Sources (8010-8099):</b>				
ADA Used for R/L (Funded):		15598.26 ADA	15476.93 ADA	15395.93 ADA
For Declining Districts ~ Estimated P-2 ADA:		15508.93 ADA	15427.93 ADA	15346.93 ADA
Funded ADA Increase (Decrease) over Prior Year:				
COLA :	1 %	\$ 422,538	-1 %	\$ (812,663)
Plus(Minus) Other \$ changes:	0 %	\$ (1,571)	2 %	\$ 1,656,032
Total Change from Prior Period		\$ (209,583)	\$ (7,039,549)	\$ 134,781
Adjusted Budget Amount	\$ 83,057,009	\$ 83,268,595	\$ 77,072,413	\$ 76,655,992
Please describe reason(s) for changes:				
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 7,255	\$ -	\$ -
Total Change from Prior Period		\$ 7,255	\$ -	\$ -
Adjusted Budget Amount	\$ 262,212	\$ 269,467	\$ 269,467	\$ 269,467
Please describe reason(s) for changes:			No Changes	No Changes
A/P & I/B Reimbursement \$		7,255		



	1st Interim Totals	2nd Interim (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13
<b>Transfers In/Sources (8900-8979):</b>				
Other One time \$ included in:		\$ -	\$ -	\$ 2,000,000
Plus(Minus) Other \$ changes:		\$ (484,000)	\$ -	\$ -
Total Change from Prior Period		\$ (484,000)	\$ -	\$ 2,000,000
Adjusted Budget Amount	\$ 550,800	\$ 66,800	\$ 66,800	\$ 2,066,800
Please describe reason(s) for changes:	Fund 14 Def Maintenance	\$ (484,000)	No Changes	Transfer from Fund 17 \$2,000,000
<b>Contributions (8980-8999):</b>				
(Incr.)Decr. for Sp. Ed. :		\$ 228,828	\$ (1,363,206)	\$ (168,896)
(Incr.)Decr. for Transportation :		\$ 153,868	\$ (9,835)	\$ (9,934)
( Incr.)Decr. for On-going Major Maint (RRM) :		\$ (26,120)	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 56,932	\$ -	\$ -
Total Change from Prior Period		\$ 413,508	\$ (1,373,041)	\$ (178,930)
Adjusted Budget Amount	\$ (11,610,861)	\$ (11,197,353)	\$ (12,570,394)	\$ (12,749,224)
Please describe reason(s) for changes:	ROP	\$ (9,824)		
	Title I	\$ 69,513		
	Inc/Dec Contribution	\$ (2,757)		
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ (70,492)	\$ (1,373,041)	\$ 1,821,170
Adjusted Budget Amount	\$ (11,060,061)	\$ (11,130,553)	\$ (12,503,594)	\$ (10,682,424)
Total Revenues & Other Financing Sources	\$ 83,200,070	\$ 84,162,716	\$ 75,131,726	\$ 76,527,455

	1st Interim Totals	2nd Interim (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13
<b>EXPENSES:</b>				
<u>Object 1XXX:</u>				
Step & Column included in:		0 % \$ 34,314	2 % \$ 934,934	2 % \$ 905,199
COLA included in:		0 % \$ _____	% \$ _____	% \$ _____
Other:		0 FTE \$ _____	-24.4 FTE \$ (1,366,891)	FTE \$ _____
Growth Positions:		\$ (290,000)	\$ 567,855	\$ _____
One time \$ included in:		\$ (161,870)	\$ (1,622,645)	\$ 2,892,556
Plus(Minus) Other \$ changes:		\$ (417,556)	\$ (1,486,748)	\$ 3,797,735
Total Change from Prior Period		\$ 46,746,711	\$ 45,259,963	\$ 49,057,719
Adjusted Budget Amount	\$ 47,164,267			
Please describe changes next page:				
<u>Object 2XXX:</u>				
Step & Column included in:		Descriptionary Timesheets \$ (14,334)	1X Additional Cost \$ 290,000	On Going Federal Jobs \$ 2,471,855
COLA included in:		Additional Cost \$ (1,523)	1X Coaching Stipends \$ 187,500	Staff Buy Back Days \$ 420,701
Other:		1X Additional Cost \$ (290,000)	1X Mgmt Furlough \$ 90,355	
Growth Positions:		Vacancy \$ (174,536)	On Going from SFSF \$ 849,210	
One time \$ included in:		Chg Unrest/Rest \$ 36,198	On Going Federal Jobs \$ (2,471,855)	
Plus(Minus) Other \$ changes:		Stipends & Longevity \$ (147)	Site Admin Position \$ 89,511	
Total Change from Prior Period		Placement Inc/Dec \$ (7,528)	Reduce Temp K-3 CSR \$ (646,951)	
Adjusted Budget Amount	\$ 9,076,332	Staff Assum(14 FTE) \$ (809,452)		
Please describe reason(s) for changes:				
		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
		1 % \$ 87,952	1 % \$ 104,292	
		% \$ _____	% \$ _____	% \$ _____
		-1.25 FTE \$ (32,692)	FTE \$ _____	FTE \$ _____
		\$ 1,010	\$ 501,825	\$ _____
		\$ (249,461)	\$ 1,044,255	\$ _____
		\$ (281,143)	\$ 1,634,032	\$ 104,292
		\$ 8,795,189	\$ 10,429,221	\$ 10,533,513
		Descriptionary Timesheets \$ 7,750	1X Coaching Stipends \$ 127,500	
		Additional Cost \$ 1,266	1X Mgmt Furlough \$ 17,768	
		Chg in FTE (1.25) \$ (32,692)	1X Vacation Payoff \$ (13,808)	
		Vacancy \$ (254,646)	1X Reduction of work \$ 370,365	
		Longevity, Stip & Place \$ (3,831)	On Going from SFSF \$ 1,044,255	
		1X Vacation Payoff \$ 1,010		

	1st Interim Totals	2nd Interim (Unrestricted Only)		Projected (Unrestricted Only)		Projected (Unrestricted Only) 2012-13
		2010-11	2011-12	2011-12	2012-13	
<b>Object 3XXX:</b>						
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./Decr.	\$ Increase/(Decrease)	% Incr./Decr.
Increase in Statutory due to Step & Column		%	\$ 4,145	%	\$ 134,920	%
Increase in Statutory due to COLA		0 %	\$ -	0 %	\$ -	0 %
Incr./Decr. in Statutory due to rate changes		0 %	\$ -	%	\$ 92,500	%
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ (119,395)	%	\$ 62,371	%
Total \$ Change in Statutory			\$ (115,250)		\$ 289,791	\$ 605,317
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes		0 %	\$ -	%	\$ 184,193	%
Incr./Decr. in H & W due to CAP change		0 %	\$ -	0 %	\$ -	0 %
Incr./Decr. in H & W due to other		0 %	\$ -	0 %	\$ -	0 %
Incr./Decr. in H & W due to +/- positions		0 %	\$ (69,015)	0 %	\$ (261,929)	%
Are you budgeting at the CAP ?	Yes		Yes		-	Yes
Total \$ Change in H & W			\$ (69,015)		\$ (77,736)	\$ 482,518
Changes in Other Benefits:		0 %	\$ -	0 %	\$ -	0 %
Total \$ Change in Benefits:			\$ (184,265)		\$ 212,054	\$ 1,087,835
One time benefit \$ included above:			\$ 0		\$ 0	\$ 0
Total Change from Prior Period			\$ (184,265)		\$ 212,054	\$ 1,087,835
Adjusted Budget Amount	\$ 17,428,775		\$ 17,244,510		\$ 17,458,564	\$ 18,544,399
Please describe changes next page:						
Vacancy	\$ (29,274)	Retirees Increase	\$ 184,193	Retirees Increase	\$ 202,612	
Unused Benefits	\$ (39,741)	Temp 7-3 CSR	\$ (94,976)	On Going Federal Jobs	\$ 279,906	
		Staff Assump	\$ (118,747)			
		On Going SFSF	\$ 223,538			
		On Going Federal Jobs	\$ (279,906)			
		Site Admin Position	\$ 8,162			

	1st Interim Totals	2nd Interim (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ (1,048,475)		\$ -
One time \$ included in:		\$ -	\$ (2,173,278)	\$ -
Total Change from Prior Period		\$ (1,048,475)	\$ (2,173,278)	\$ -
Adjusted Budget Amount	\$ 4,565,347	\$ 3,516,872	\$ 1,343,594	\$ 1,343,594
Please describe reason(s) for changes:				
Revenue Increases	\$ 93,917	IX Carryovers	\$ (2,173,278)	No Changes
Chg in Material & Supplies				
moved to other objects	\$ (453,439)			
Anticipated Savings	\$ (688,953)			
<b>EXPENSES Cont.:</b>				
<b>Object 5XXX:</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ (336,835)		\$ -
One time \$ included in:		\$ -	\$ (370,405)	\$ -
Total Change from Prior Period		\$ (336,835)	\$ (370,405)	\$ -
Adjusted Budget Amount	\$ 8,568,844	\$ 8,232,009	\$ 7,861,604	\$ 7,861,604
Please describe reason(s) for changes:				
Revenue Increases	\$ 81,773	IX Carryovers	\$ (8,762)	No Changes
Chg in Services		IX Inc Reimbursement	\$ (361,643)	
moved to other objects	\$ (418,608)			

	1st Interim Totals	2nd Interim (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ 526,605	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 526,605	\$ -	\$ -
Adjusted Budget Amount	\$ 337,546	\$ 864,151	\$ 864,151	\$ 864,151
Please describe reason(s) for changes:				
New Equip KHS		\$ 18,680	No Changes	No Changes
Chg in Capital Outlay				
ISET Projects		\$ 507,925		
<b>Other Outgo - Objects 7100-7299, 7400-7499</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ (36,885)	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ (36,885)	\$ -
Adjusted Budget Amount	\$ 48,077	\$ 48,077	\$ 11,192	\$ 11,192
Please describe reason(s) for changes:				
No Changes			Dec in debt services	No Changes





## 2010-11 2nd Interim Assumptions

Tracy Unified School

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must agree** to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

2010-11 1st Interim Totals	2nd Interim (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13
<b>REVENUES:</b>			
<b>Revenue Limit Sources (8010-8099):</b>			
Funded ADA Used for:			
ADA Increase (Decrease) over Prior Year:			
COLA :	7 % \$ 184,007	0 % \$ -	0 % \$ -
Plus(Minus) Other \$ changes:	0 % \$ (684)	2 % \$ 51,126	0 % \$ -
Total Change from Prior Period	\$ (45,656)	\$ (227,849)	\$ -
Adjusted Budget Amount	\$ 2,487,808	\$ 2,449,752	\$ 2,448,752
Please describe reason(s) for changes:	Chg in Deficit (\$32,930)	Chg in Deficit (\$227,849)	
Other (\$12,726)			
<b>Federal Revenue (8100-8299):</b>			
% Increase (Decrease) included in:			
One time \$ included in:	0 % \$ -	0 % \$ -	0 % \$ -
Plus(Minus) Other \$ changes:	\$ 766,447	\$ (2,384,385)	\$ -
Total Change from Prior Period	\$ 262,297	\$ 3,080,681	\$ (3,150,469)
Adjusted Budget Amount	\$ 1,028,744	\$ 696,296	\$ (3,150,469)
Please describe reason(s) for changes:	\$ 8,250,725	\$ 8,947,021	\$ 5,796,552
Chg in Federal Revenue			
ARRA Unused Grant	\$ 96,206	1X Def Rev & Unused	\$ (1,083,795)
1X Inc SFSF	\$ 12,512	1X ARRA Def Rev	\$ -
09/10 Unused Grant	\$ 766,447	& unused Grant	\$ (534,143)
	\$ 153,579	Federal Jobs	\$ 3,150,469
		Title II 17% Dec	\$ (69,788)
		1X Inc SFSF	\$ (766,447)

	1st Interim Totals	2nd Interim (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13
<b>State Revenue (8300-8599):</b>				
COLA % Used for:	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ (201,775)		\$ -
Plus(Minus) Other \$ changes:		\$ (1,377)		\$ (1,377)
Total Change from Prior Period		\$ (203,152)		\$ (1,377)
Adjusted Budget Amount	<b>\$ 3,255,360</b>	<b>\$ 3,057,412</b>	<b>\$ 3,364,260</b>	<b>\$ 3,362,883</b>
Please describe reason(s) for changes:	Chg in State Revenue	\$ 312,052	IX Def Revenue	\$ (201,775)
			Dec in State Lottery	\$ (1,377)

### **REVENUES Cont.:**

**Local Revenue (8600-8799):**

% Incr.(Decr.) included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Plus(Minus) Other \$ changes:		\$ 199,843		\$ (942,441)		\$ -
Total Change from Prior Period		\$ 199,843		\$ (942,441)		\$ -
Adjusted Budget Amount	\$ 5,388,860	\$ 5,588,703		\$ 4,646,262		\$ 4,646,262
Please describe reason(s) for changes:	Changes to Local Revenue \$		199,843	Anticipated reduction	No Changes	

	1st Interim Totals	2nd Interim (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	No Changes	No Changes	No Changes	No Changes
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ (228,828)	\$ 1,363,206	\$ 168,896
Incr.(Decr.) for Transportation :		\$ (153,868)	\$ 9,835	\$ 9,934
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ 26,120	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (56,932)	\$ -	\$ -
Total Change from Prior Period		\$ (413,508)	\$ 1,373,041	\$ 178,830
Adjusted Budget Amount	\$ 11,610,861	\$ 11,197,353	\$ 12,570,394	\$ 12,749,224
Please describe reason(s) for changes:	ROP Title I Other	\$ 9,824 \$ (69,513) \$ 2,757		
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ (413,508)	\$ 1,373,041	\$ 178,830
Adjusted Budget Amount	\$ 11,610,861	\$ 11,197,353	\$ 12,570,394	\$ 12,749,224
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 29,964,870</b>	<b>\$ 31,229,668</b>	<b>\$ 31,976,689</b>	<b>\$ 29,003,673</b>

	1st Interim Totals	2nd Interim (Restricted Only) 2010-11		Projected (Restricted Only) 2011-12		Projected (Restricted Only) 2012-13	
<b>EXPENSES:</b>							
<b>Object 1XXX:</b>		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:		0 %	\$ -	1.6 %	\$ 181,116	1.6 %	\$ 192,395
COLA included in:		0 %	\$ -	0 %	\$ -	0 %	\$ -
Other:							
Growth Positions:		0.8 FTE	\$ 37,263	-9 FTE	\$ (463,505)	FTE	\$ -
One time \$ included in:			\$ 242,595		\$ 1,836,514		\$ (2,471,855)
Plus(Minus) Other \$ changes:			\$ (17,234)		\$ (849,210)		\$ -
Total Change from Prior Period			\$ 265,624		\$ 704,915		\$ (2,279,460)
Adjusted Budget Amount	\$ 11,057,154		\$ 11,319,778		\$ 12,024,694		\$ 9,745,234
Please describe changes next page:							
<b>Object 2XXX:</b>							
Step & Column included in:		Descretionary Timesheets	\$ 141,828	Funding Chg to SFSF	\$ (242,595)	1X Federal Jobs	\$ (2,471,855)
COLA included in:		Additional Cost	\$ 2,350	1X ARRA Carryover	\$ (344,094)		
Other:		Funding Chg to SFSF	\$ 242,595	1X Mgmt Furlough	\$ 8,053		
Growth Positions:		Chg in Funding	\$ (31,386)	1X Federal Jobs	\$ 2,471,855		
One time \$ included in:		Vacancy	\$ (116,743)	1X SFSF	\$ (56,705)		
Plus(Minus) Other \$ changes:		Longevity & Stipend	\$ 1,624	On Going SFSF	\$ (849,210)		
Total Change from Prior Period		Placement Inc/Dec	\$ (14,907)	On Going ARRA	\$ (174,082)		
Adjusted Budget Amount	\$ 7,739,863			On Going Spe Ed/ARR/\$	\$ 174,082		
Please describe reason(s) for changes:							
<b>Object 3XXX:</b>							
Step & Column included in:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
COLA included in:		0 %	\$ -	0.95 %	\$ 71,455	0.95 %	\$ 62,034
Other:		0 %	\$ -	0 %	\$ -	0 %	\$ -
Growth Positions:		1 FTE	\$ 23,046	0 FTE	\$ -	0 FTE	\$ -
One time \$ included in:			\$ 4,881		\$ (18,854)		\$ -
Plus(Minus) Other \$ changes:			\$ (246,236)		\$ (1,044,255)		\$ -
Total Change from Prior Period			\$ (218,309)		\$ (991,654)		\$ 62,034
Adjusted Budget Amount	\$ 7,739,863		\$ 7,521,554		\$ 6,529,900		\$ 6,591,934
Please describe reason(s) for changes:							
<b>Object 4XXX:</b>							
Step & Column included in:		Descretionary Timesheets	\$ 24,449	1X Vacation payoff	\$ (14,103)		
COLA included in:		Additional Cost	\$ 31,423	1X SFSF	\$ (4,751)		
Other:		Chg in Funding	\$ (14,161)	On Going SFSF	\$ (1,044,255)		
Growth Positions:		Vacancy	\$ (219,836)	On Going ARRA	\$ (32,517)		
One time \$ included in:		1X Vacation payoff	\$ 4,881	On Going Spec Ed			
Plus(Minus) Other \$ changes:		Logevity, Stip, Placement	\$ (68,111)	from ARRA	\$ 32,517		
Total Change from Prior Period							
Adjusted Budget Amount	\$ 7,739,863						
Please describe reason(s) for changes:							

	1st Interim Totals	2nd Interim (Restricted Only) 2010-11		Projected (Restricted Only) 2011-12		Projected (Restricted Only) 2012-13	
		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./Decr.	\$ Increase/(Decrease)	% Incr./Decr.	\$ Increase/(Decrease)
<b>Object 3XXX:</b>							
Change in Statutory Benefits:							
Increase in Statutory due to Step & Column		0 %	\$ -	%	\$ 38,771	0 %	\$ 38,430
Increase in Statutory due to COLA		0 %	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in Statutory due to rate changes		0 %	\$ -	0 %	\$ 30,819	%	\$ 29,846
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ (18,595)	%	\$ (182,672)	%	\$ (307,241)
Total \$ Change in Statutory			\$ (18,595)		\$ (113,082)		\$ (238,965)
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		0 %	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to CAP change		0 %	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to other		0 %	\$ -	%	\$ (298,075)	0 %	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ (109,608)	%	\$ 279,906	%	\$ (279,906)
Are you budgeting at the CAP ?	Yes			Yes		Yes	
Total \$ Change in H & W			\$ (109,608)		\$ (13,169)		\$ (279,906)
Changes in Other Benefits:		0 %	\$ -	0 %	\$ -	0 %	\$ -
Total \$ Change in Benefits:			\$ (138,203)		\$ (131,251)		\$ (518,871)
One time benefit \$ included above:			\$ 0		\$ 0		\$ 0
Total Change from Prior Period			\$ (138,203)		\$ (131,251)		\$ (518,871)
Adjusted Budget Amount	\$ 5,568,486		\$ 5,440,283		\$ 5,309,032		\$ 4,790,160

Please describe changes next page:

<u>Object 4XXX:</u>	1st Interim Totals	2nd Interim (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13
% Increase/(Decrease) included in:		0 %	\$ -	0 %
Flat \$ Increase/(Decrease) included in:		\$ 595,046	\$ 1,740,533	\$ (142,625)
One time \$ included in:		\$ -	\$ (4,418,500)	\$ -
Total Change from Prior Period		\$ 595,046	\$ (2,677,967)	\$ (142,625)
Adjusted Budget Amount	\$ 5,271,092	\$ 5,866,138	\$ 3,188,171	\$ 3,015,516

**Object 4XXX:**

**% Increase(Decrease) included in:**

**Flat \$ Increase(Decrease) included in:**

One time \$ included in:

### Total Change from Prior Period

### Adjusted Budget Amount

Please describe reason(s) for changes:

<b>Inc/Dec to Material &amp; Supplies</b>	<b>1X Def Revenue</b>	<b>\$ (492,916)</b>	<b>Balance Categoricals</b>	<b>\$ (142,625)</b>
<b>moved to other objects</b>	<b>1X Carryovers/Unused</b>	<b>\$ (3,432,157)</b>		
<b>Inc Revenue</b>	<b>1X SFSF</b>	<b>\$ (297,223)</b>		
	<b>1X ARRA</b>	<b>\$ (196,204)</b>		
	<b>Balance Categoricals</b>	<b>\$ 1,810,321</b>		
	<b>17% Reducation Title II \$</b>	<b>(69,788)</b>		

### EXPENSES Cont.:

**Object 5XXX:**

**% Increase(Decrease) included in:**

Flat \$ Increase(Decrease) included in:

**One time \$ included in:**

### Total Change from Prior Period

### **Adjusted Budget Amount**

Please describe reason(s) for changes:

<b>09/10 EFB</b>	\$	3,731	<b>1X 09/10 EFB</b>	\$	(3,731)	<b>No Changes</b>
<b>1X Bus Retrofit</b>	\$	34,000	<b>1X Bus Retrofit</b>	\$	(34,000)	
<b>Inc/Dec to Services</b>	\$	270,368	<b>1X ARRA Title I</b>	\$	(95,329)	
<b>Inc in Revenues</b>	\$	17,437	<b>1X SFSF</b>	\$	(158,761)	
<b>Inc to NPS Schools</b>	\$	277,198	<b>1X ARRA</b>	\$	(455,234)	

	1st Interim Totals	2nd Interim (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ (79,929)	\$ -	\$ -
On time \$ included in:		\$ -	\$ (504,944)	\$ -
Total Change from Prior Period		\$ (79,929)	\$ (504,944)	\$ -
Adjusted Budget Amount	\$ 624,944	\$ 645,015	\$ 40,071	\$ 40,071

Please describe reason(s) for changes:

Facilities Projects	\$ (79,929)	1X Bus Purchase	\$ (218,773)
		1X ARRA Bus Purchase	\$ (109,387)
		1X Def Revenue	\$ (176,784)

No Changes

#### EXPENSES Cont.:

##### Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ 128,050		\$ -		\$ -
On time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 128,050		\$ -		\$ -
Adjusted Budget Amount	\$ 740,473	\$ 868,523		\$ 868,523		\$ 868,523

Please describe reason(s) for changes:

Excess Cost to COB	\$ 128,050	No Changes

No Changes

	1st Interim Totals	2nd Interim (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ 31,070	\$ (149,346)	\$ (126,649)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 31,070	\$ (149,346)	\$ (126,649)
Adjusted Budget Amount	<u>\$ 1,219,104</u>	<u>\$ 1,250,174</u>	<u>\$ 1,100,828</u>	<u>\$ 974,179</u>
Please describe reason(s) for changes:				
	Chg to Indirect Cost	\$ 31,070	SFSF	\$ (123,741)
			ARRA	\$ (25,605)
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ 100,000	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 100,000	\$ -	\$ -
Adjusted Budget Amount	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
Please describe reason(s) for changes:				
	Def Maintenance	\$ 100,000	No Changes	No Changes
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 15,213,463</b>	<b>\$ 36,506,546</b>	<b>\$ 32,009,244</b>	<b>\$ 29,003,673</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (5,248,593)</b>	<b>\$ (5,276,878)</b>	<b>\$ (32,555)</b>	<b>\$ (0)</b>



## 2010-11 2nd Interim Assumptions

Tracy Unified School

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2nd Interim		Projected		Projected	
	2010-11		2011-12		2012-13	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 17,350,632	\$ 5,309,433				
ENDING FUND BALANCE	\$ 17,531,365	\$ 32,555	\$ 10,752,997	\$ (0)	\$ 253,816	\$ (0)
<b>COMPONENTS OF ENDING FUND BALANCE:</b>	<b>Must Agree to Components of Fund Balance Form 01 pg 2</b>					
Reserved Amounts						
Revolving Cash	9711 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Stores	9712 221,000	\$ -	\$ 221,000	\$ -	\$ 221,000	\$ -
Prepaid Expenditures	9713 -	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve (EC 42124)	9730 -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balances	9740 -	\$ 32,555	\$ -	\$ -	\$ -	\$ -
Designated Amounts						
Designated for Economic Uncertainties	9770 3,614,656	\$ -	\$ 3,417,581	\$ -	\$ 17,816	\$ -
Describe Other Designations below:						
Subsequent Year Budget Reductions	9780 13,530,709	\$ -	\$ 7,099,411	\$ -	\$ -	\$ -
Kimball High Startup	9780 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Designations	9780 13,680,709	\$ -	\$ 7,099,411	\$ -	\$ -	\$ -
Undesignated/Unappropriated	9790 -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)
<b>Special Reserve Fund - Non/Capital Outlay (17)</b>						
Designated for Economic Uncertainties	9770 -	\$ -			\$ 3,463,093	
Undesignated/Unappropriated	9790 -	\$ -			\$ -	
Total Special Reserve Fund		\$ -			\$ 3,463,093	
Net 9790 Fund 01 and Fund 17		\$ -			\$ -	
Please attach additional sheets as necessary.						

Prepared By:

Jill Carter

Chief Business Official Signature or DSSD Superintendent Signature:

