

# FULLERTON SCHOOL DISTRICT 2009/10 FIRST INTERIM FINANCIAL REPORT

DECEMBER 8, 2009

## GENERAL FUND BALANCE

Enclosed is the First Interim Budget of the Fullerton School District's financial activity for 2009/10. The detail included in the report reflects the financial activity of the District from **July 1, 2009, through October 31, 2009**. Assumptions based on the July 2009 Enacted Budget are updated based on School Services' and OCDE's latest dashboard.

The combined General Fund ending balance is projected to be \$6.66 million, reflecting \$9.9 million dollars in deficit spending projected for the 2009/10 fiscal year. Seven million dollars (\$7 million) of the \$9.9 million deficit spending reflects categorical and school site budgets carried over from the 2008/09 year and appropriated for expenditure in 2009/10. Negotiations for classified and management bargaining units have been settled for 2009/10. Certificated negotiations are ongoing. The 2009/10 budget includes no salary and benefit increases for all bargaining units. The overall 2009/10 ending fund balance will meet the AB1200 requirement of a 3% minimum reserve level. For 2010/11 and 2011/12, the District is submitting a "Qualified Certification" pending the outcome of negotiations. See the General Fund Multiyear Projections section for information regarding Fullerton School District's financial situation in the following two years.

## Revenue

Revenue projected from the First Interim changed slightly from the Adopted Budget: \$98.26 million to \$98.21 million, a decrease of \$2.6 million for Unrestricted and an increase of \$2.55 million for Restricted.

- Unrestricted revenue: -\$2.6 million
  - \$3.60 M Loss of Revenue Limit (RL) dollar due to 18.355% deficiated COLA and one-time reduction of \$252.83 per average daily attendance (ADA)
  - \$0.20 M Increase in PTA/ASB reimbursements and District donations
  - \$0.80 M Reduction in contribution to Home-to-School and Special Education Transportation due to funding change and Special Education cost shifting to American Recovery and Reinvestment Act (ARRA) funding
  
- Restricted revenue: \$2.55 million
  - \$1.40 M Included from 50% of ARRA IDEA budget from program enhancement in Special Education
  - \$1.65 M Increase to programs such as EIA, Title III, and Medi-Cal, Transportation, ELAP, and Lottery
  - \$0.50 M Reductions to programs such as Title I, QEIA, and Community Learning Centers

- Accounting standards for restricted categorical programs require that unspent grants and entitlements be reduced from 2009/2010 budgets and re-appropriated in 2010/2011, as a result final restricted income (and expense) will be less than currently budgeted. Future changes in projected lottery sales and/or interest income may change General Fund income before the close of this school year. Any changes in these areas will be reflected at year end.

### EXPENDITURES

Expenditures from the First Interim are projected to change from the Adopted Budget: \$101.5 to \$108.2 million, an increase of \$6.7 million. Unrestricted expenditure budgets are projected to increase \$1.60 million; restricted expenditures budgets are projected to increase \$5.10 million.

- Unrestricted expenditure: \$1.60 million
  - \$0.20M Salary and benefits adjustments
  - \$0.20M PTA/ASB reimbursements and District donations
  - \$1.30M 2008/09 Carryovers from School Site and local restricted programs
  - \$0.10M Transfer out Laptop revenue to fund 21
  - \$0.20 M Credit to Indirect Costs
- Restricted expenditure: \$5.1 million
  - \$1.40M Increase in ARRA IDEA Budget
  - \$3.40M 2008/09 carryovers redistricted to salaries, supplies and services
  - \$0.80M Increase to programs including LEA Medi-CAL, EIA, and Title III
  - \$0.50M Reductions to programs including Title I, QEIA, and Community Learning Centers

Special Education encroachment is projected to decrease \$0.4 million from the Adopted Budget with one-time ARRA federal stimulus funds. The cost of providing Special Education services is projected at \$13.8 million, a slight decrease of \$0.3 million from the previous year due to shifting costs to ARRA funds. This includes a projected General Fund contribution of \$5 million. For many years, the District has provided services to Special Education students from three other elementary districts in the North Orange County SELPA. These districts have increased efforts to educate those students with special needs within their districts' boundaries, causing a sharp decline in SELPA enrollment. The encroachment of the cost of providing transportation services to Special Education and regular education students is projected at \$0.78 million which is partially offset by a transfer from categorical programs. Any unspent categorical funds as of June 30 will be reduced from 2009/2010 budgets and re-appropriated to the 2010/2011 year. At the end of the 2008/2009 year, \$7.2 million was reduced from unrestricted and restricted appropriations and re-appropriated in the 2009/2010 year.

### OTHER FINANCING SOURCES AND USES

There are no changes to transfers-in from the Adopted Budget. Net changes to transfers-out totaled \$0.16 million: increase of \$0.10 million from parent-paid Laptop fees collected after the Adopted Budget and transferred to Fund 21 to make the debt service payment; and a slight increase of \$0.06 million to Special Education excess costs.

## GENERAL FUND OUTLOOK

Based on the July Enacted Budget from the State, the General Fund Revenue Limit income for 2009/10 fell **\$3.66 million**. The sources of the decline are largely attributable to the 18.355% deficit and the one-time reduction of \$252.83 per average daily attendance. The majority of the ARRA federal stimulus monies will be spent by the end of June 2010. For the next two fiscal years, there is no additional funding budgeted to support these programs or the jobs that were saved in 2009/10. Without large infusion of income or expense reduction, the District faces huge revenue shortages for 2010/11 and 2011/12. The District is in the process of negotiating the teachers' bargaining unit, and no settlement has been finalized. Therefore, the District will self-certify a Qualified Certification under the requirements of AB1200, meaning that the District will not be able to meet its financial obligations over the next two years without a negotiated settlement. The District needs ongoing cuts of at least \$7.9 million in 2010/2011 and an additional \$4.9 million in 2011/2012. The District has been advised to reserve the .5% and 2.30% COLA for 2010/11 and 2011/12 as a precaution against further State budget reductions.

Based on the latest reports, the State's General Fund Revenue for 2009/10 fell short of \$854 million, and the General Fund cash deficit grew to \$23 billion. This represents a State deficit that doubled within a few months. The State's solution to cover its deficit includes cash deferrals to State aid and funding for special programs, \$14.2 billion in internal borrowing from special funds, and \$8.8 billion in short-term revenue anticipation notes. More cuts and/or deferrals are projected in January 2010 when the Governor's Proposed Budget for 2010/11 is released.

The District is currently utilizing the services of the Budget Advisory Committee (BAC) and community groups to identify spending priorities for the 2010/11 year. A report from these groups will be presented to the Board during a Board meeting this spring

The future outlook remains gloomy. Funding for categorical programs dropped 20%. The Revenue Limit deficit grew from 7.844% in February to its current rate of 18.355%. The State allowed districts to utilize flexibility with categoricals and lowered the ending fund balance reserve to 1%. Fullerton School District will maintain a reserve level at 3% as recommended by the County Office of Education. Analysts indicated the State will try to meet its revenue challenges with more borrowing, deficits, and deferrals. The District will know more regarding the State's situation come January when the Governor presents the Proposed Budget. The days ahead will continue to be a challenge for the Fullerton School District. The District is working together with its Associations and with input from the Budget Advisory Committee and other groups to weather the storm and to maintain the excellent programs and reputation of our instructional program.

Forecasts for May and June of 2010 indicate that the District will have an extreme cash flow shortage. We will be utilizing internal borrowing and all other means available to us to meet the potential shortfall.

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: December 08, 2009 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: Dr. Gary Cardinale, Ed.D. Telephone: (714) 447-7412  
Title: Asst. Superintendent, Business Services E-mail: gary\_cardinale@fsd.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 (2008-09) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2009-10 Original Budget	2009-10 Board Approved Operating Budget	2009-10 Actuals to Date	2009-10 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G		G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections - General Fund				GS
RLI	Revenue Limit Summary	S	S		S
01CSI	Criteria and Standards Review				S

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	66,240,699.00	62,584,664.00	10,943,459.64	62,584,664.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,996,072.00	10,189,977.00	1,906,687.85	10,189,977.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,718,631.00	15,625,010.00	3,572,381.95	15,625,010.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,341,777.00	8,846,394.00	1,582,593.71	8,846,394.00	0.00	0.0%
5) TOTAL, REVENUES			97,297,179.00	97,246,045.00	18,005,123.15	97,246,045.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	52,835,249.00	53,861,316.00	11,225,883.80	53,861,316.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,281,295.00	15,610,749.00	3,034,917.34	15,610,749.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,780,875.00	20,331,793.00	6,316,171.45	20,331,793.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,739,426.00	8,006,081.00	1,092,532.20	7,977,897.00	28,184.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	7,985,968.00	8,349,704.00	1,250,542.68	8,349,704.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	27,073.00	27,073.23	27,073.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,513,643.00	1,603,258.00	256,972.67	1,603,258.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(179,910.00)	(186,709.00)	(1,471.88)	(186,709.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			100,956,546.00	107,603,265.00	23,202,621.49	107,575,081.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,659,367.00)	(10,357,220.00)	(5,197,498.34)	(10,329,036.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	963,000.00	963,000.00	963,000.00	963,000.00	0.00	0.0%
b) Transfers Out		7600-7629	495,977.00	578,366.00	615,366.00	578,366.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			467,023.00	384,634.00	347,634.00	384,634.00		



2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,192,344.00)	(9,972,586.00)	(4,849,864.34)	(9,944,402.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,997,074.00	16,599,999.00		16,599,999.00	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)			9,997,074.00	16,599,999.00		16,599,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,997,074.00	16,599,999.00		16,599,999.00		
2) Ending Balance, June 30 (E + F1e)			6,804,730.00	6,627,413.00		6,655,597.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	240,000.00	240,000.00		240,000.00		
Prepaid Expenditures		9713	1,071,000.00	1,071,000.00		1,071,000.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	4,388,278.00	4,814,702.00		3,451,134.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	4,386,695.00	401,711.00		1,793,463.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			(3,381,243.00)	0.00				

2009-10 First Interim  
General Fund  
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<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	34,376,933.00	30,957,124.00	7,534,461.55	30,957,124.00	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	(104,428.00)	25,201.44	(104,428.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	251,893.00	251,893.00	0.00	251,893.00	0.00	0.0%
Timber Yield Tax		8022	4.00	4.00	0.00	4.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	361,369.00	0.00	361,369.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,829,325.00	26,975,693.00	0.00	26,975,693.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,160,540.00	1,156,515.00	681,821.27	1,156,515.00	0.00	0.0%
Prior Years' Taxes		8043	1,459,801.00	1,099,890.00	1,428,187.19	1,099,890.00	0.00	0.0%
Supplemental Taxes		8044	1,118,426.00	1,031,550.00	375,521.08	1,031,550.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	466,811.00	433,268.00	758,571.56	433,268.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	104,422.00	0.00	139,695.55	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>			<b>65,768,155.00</b>	<b>62,162,878.00</b>	<b>10,943,459.64</b>	<b>62,162,878.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,829,458.00)	(1,822,239.00)	0.00	(1,822,239.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,829,458.00	1,822,239.00	0.00	1,822,239.00	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	472,544.00	421,786.00	0.00	421,786.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>66,240,699.00</b>	<b>62,584,664.00</b>	<b>10,943,459.64</b>	<b>62,584,664.00</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	0.0%
Special Education Entitlement		8181	3,374,142.00	4,630,223.00	496,275.00	4,630,223.00	0.00	0.0%
Special Education Discretionary Grants		8182	427,949.00	596,170.00	67,288.00	596,170.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,765,104.00	4,422,489.00	1,069,793.04	4,422,489.00	0.00	0.0%

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	36,176.00	57,867.00	21,691.51	57,867.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	392,701.00	483,228.00	251,640.30	483,228.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,996,072.00</b>	<b>10,189,977.00</b>	<b>1,906,687.85</b>	<b>10,189,977.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	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	174,721.00	400,153.00	161,963.14	400,153.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,592,427.00	1,990,535.00	398,107.00	1,990,535.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	260,860.00	597,431.00	241,812.08	597,431.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	640,927.00	650,089.00	117,595.65	650,089.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	14,041.98	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	3,281,000.00	3,281,000.00	20,865.00	3,281,000.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,656,863.00	1,687,137.00	29,178.32	1,687,137.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	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	30,982.00	30,982.00	0.80	30,982.00	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	551,849.00	465,900.00	0.00	465,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,529,002.00	6,521,783.00	2,588,817.98	6,521,783.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,718,631.00</b>	<b>15,625,010.00</b>	<b>3,572,381.95</b>	<b>15,625,010.00</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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,500.00	2,500.00	373.75	2,500.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	54,000.00	54,000.00	15,589.72	54,000.00	0.00	0.0%
Interest		8660	250,000.00	278,261.00	120,471.19	278,261.00	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	80,000.00	80,000.00	34,261.25	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	27,461.00	7,156.82	27,461.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,399,894.00	1,595,421.00	572,241.77	1,595,421.00	0.00	0.0%
Tuition		8710	145,185.00	145,185.00	(20,265.35)	145,185.00	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	6,410,198.00	6,663,566.00	852,764.56	6,663,566.00	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>8,341,777.00</b>	<b>8,846,394.00</b>	<b>1,582,593.71</b>	<b>8,846,394.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>97,297,179.00</b>	<b>97,246,045.00</b>	<b>18,005,123.15</b>	<b>97,246,045.00</b>	<b>0.00</b>	<b>0.0%</b>

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	45,587,565.00	46,448,379.00	9,240,389.26	46,448,379.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,929,825.00	2,177,102.00	485,669.24	2,177,102.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,021,183.00	5,109,840.00	1,491,079.90	5,109,840.00	0.00	0.0%
Other Certificated Salaries		1900	296,676.00	125,995.00	8,745.40	125,995.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>52,835,249.00</b>	<b>53,861,316.00</b>	<b>11,225,883.80</b>	<b>53,861,316.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,353,683.00	4,330,405.00	504,660.47	4,330,405.00	0.00	0.0%
Classified Support Salaries		2200	5,473,804.00	5,625,890.00	1,352,855.08	5,625,890.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,036,796.00	985,338.00	275,787.80	985,338.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,999,185.00	4,283,462.00	874,545.02	4,283,462.00	0.00	0.0%
Other Classified Salaries		2900	417,827.00	385,654.00	27,068.97	385,654.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,281,295.00</b>	<b>15,610,749.00</b>	<b>3,034,917.34</b>	<b>15,610,749.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,319,280.00	4,343,510.00	503,848.19	4,343,510.00	0.00	0.0%
PERS		3201-3202	1,268,234.00	1,402,279.00	279,045.55	1,402,279.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,943,710.00	2,044,861.00	389,163.83	2,044,861.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,148,468.00	10,463,916.00	4,828,112.66	10,463,916.00	0.00	0.0%
Unemployment Insurance		3501-3502	227,040.00	232,027.00	22,680.78	232,027.00	0.00	0.0%
Workers' Compensation		3601-3602	639,704.00	657,387.00	23,142.80	657,387.00	0.00	0.0%
OPEB, Allocated		3701-3702	804,291.00	814,061.00	186,234.14	814,061.00	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	415,148.00	358,752.00	0.00	358,752.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,000.00	15,000.00	83,943.50	15,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,780,875.00</b>	<b>20,331,793.00</b>	<b>6,316,171.45</b>	<b>20,331,793.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	411,555.00	821,559.00	394,991.03	821,559.00	0.00	0.0%
Books and Other Reference Materials		4200	18,604.00	18,404.00	124.97	18,404.00	0.00	0.0%
Materials and Supplies		4300	3,052,226.00	6,884,917.00	642,377.82	6,856,733.00	28,184.00	0.4%
Noncapitalized Equipment		4400	257,041.00	281,201.00	55,038.38	281,201.00	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>3,739,426.00</b>	<b>8,006,081.00</b>	<b>1,092,532.20</b>	<b>7,977,897.00</b>	<b>28,184.00</b>	<b>0.4%</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	306,028.00	335,386.00	63,399.51	335,386.00	0.00	0.0%
Dues and Memberships		5300	34,822.00	40,313.00	29,113.00	40,313.00	0.00	0.0%
Insurance		5400-5450	163,298.00	163,298.00	118,000.00	163,298.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,981,740.00	1,981,740.00	548,852.04	1,981,740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	310,398.00	371,520.00	34,316.00	371,520.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(108,419.00)	(128,122.00)	(31,047.57)	(128,122.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,085,724.00	5,368,012.00	456,161.07	5,368,012.00	0.00	0.0%
Communications		5900	212,377.00	217,557.00	31,748.63	217,557.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,985,968.00</b>	<b>8,349,704.00</b>	<b>1,250,542.68</b>	<b>8,349,704.00</b>	<b>0.00</b>	<b>0.0%</b>

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	27,073.00	27,073.23	27,073.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>27,073.00</b>	<b>27,073.23</b>	<b>27,073.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	128,000.00	132,163.00	0.00	132,163.00	0.00	0.0%
Payments to County Offices		7142	390,000.00	475,452.00	30,055.74	475,452.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	371,002.00	371,002.00	173,012.51	371,002.00	0.00	0.0%
Other Debt Service - Principal		7439	624,641.00	624,641.00	53,904.42	624,641.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,513,643.00</b>	<b>1,603,258.00</b>	<b>256,972.67</b>	<b>1,603,258.00</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	(179,910.00)	(186,709.00)	(1,471.88)	(186,709.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(179,910.00)</b>	<b>(186,709.00)</b>	<b>(1,471.88)</b>	<b>(186,709.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>100,956,546.00</b>	<b>107,603,265.00</b>	<b>23,202,621.49</b>	<b>107,575,081.00</b>	<b>28,184.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	963,000.00	963,000.00	963,000.00	963,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			963,000.00	963,000.00	963,000.00	963,000.00	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	495,977.00	578,366.00	615,366.00	578,366.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			495,977.00	578,366.00	615,366.00	578,366.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	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%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			467,023.00	384,634.00	347,634.00	384,634.00	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>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	64,411,241.00	60,762,425.00	10,943,459.64	60,762,425.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,254.00	155,000.00	90,883.65	155,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,942,075.00	9,910,350.00	1,585,597.13	9,910,350.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,751.00	1,359,278.00	680,417.09	1,359,278.00	0.00	0.0%
5) TOTAL, REVENUES			75,715,321.00	72,187,053.00	13,300,357.51	72,187,053.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	39,732,280.00	39,587,455.00	8,173,685.42	39,587,455.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,488,495.00	8,005,053.00	1,882,639.11	8,005,053.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,759,808.00	13,606,558.00	5,027,875.70	13,606,558.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,540,940.00	2,915,244.00	697,211.72	2,887,060.00	28,184.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	4,174,136.00	4,299,804.00	1,007,358.31	4,299,804.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	27,073.00	27,073.23	27,073.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	995,643.00	995,643.00	226,916.93	995,643.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(611,886.00)	(813,626.00)	(78,537.99)	(813,626.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			67,079,416.00	68,623,204.00	16,964,222.43	68,595,020.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			8,635,905.00	3,563,849.00	(3,663,864.92)	3,592,033.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	963,000.00	963,000.00	963,000.00	963,000.00	0.00	0.0%
b) Transfers Out		7600-7629	495,977.00	578,366.00	615,366.00	578,366.00	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	(8,914,029.00)	(7,987,292.00)	0.00	(7,987,292.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,447,006.00)	(7,602,658.00)	347,634.00	(7,602,658.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			188,899.00	(4,038,809.00)	(3,316,230.92)	(4,010,625.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,997,074.00	10,666,222.00		10,666,222.00	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)			9,997,074.00	10,666,222.00		10,666,222.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,997,074.00	10,666,222.00		10,666,222.00		
2) Ending Balance, June 30 (E + F1e)			10,185,973.00	6,627,413.00		6,655,597.00		
Components of Ending Fund Balance								
a) Reserve for								
		9711	100,000.00	100,000.00		100,000.00		
		9712	240,000.00	240,000.00		240,000.00		
		9713	1,071,000.00	1,071,000.00		1,071,000.00		
		9719	0.00	0.00		0.00		
		9730	0.00	0.00		0.00		
		9740	0.00	0.00		0.00		
b) Designated Amounts								
		9770	4,388,278.00	4,814,702.00		3,451,134.00		
		9775	0.00	0.00		0.00		
		9780	4,386,695.00	401,711.00		1,793,463.00		
c) Undesignated Amount								
		9790				0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	34,376,933.00	30,957,124.00	7,534,461.55	30,957,124.00	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	(104,428.00)	25,201.44	(104,428.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	251,893.00	251,893.00	0.00	251,893.00	0.00	0.0%
Timber Yield Tax		8022	4.00	4.00	0.00	4.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	361,369.00	0.00	361,369.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,829,325.00	26,975,693.00	0.00	26,975,693.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,160,540.00	1,156,515.00	681,821.27	1,156,515.00	0.00	0.0%
Prior Years' Taxes		8043	1,459,801.00	1,099,890.00	1,428,187.19	1,099,890.00	0.00	0.0%
Supplemental Taxes		8044	1,118,426.00	1,031,550.00	375,521.08	1,031,550.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	466,811.00	433,268.00	758,571.56	433,268.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	104,422.00	0.00	139,695.55	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			65,768,155.00	62,162,878.00	10,943,459.64	62,162,878.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,829,458.00)	(1,822,239.00)	0.00	(1,822,239.00)	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	472,544.00	421,786.00	0.00	421,786.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			64,411,241.00	60,762,425.00	10,943,459.64	60,762,425.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	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	All Other	8290	198,254.00	155,000.00	90,883.65	155,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			198,254.00	155,000.00	90,883.65	155,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	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	640,927.00	650,089.00	117,595.65	650,089.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	14,041.98	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	3,281,000.00	3,281,000.00	20,865.00	3,281,000.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,500,299.00	1,504,805.00	0.00	1,504,805.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
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	4,519,849.00	4,474,456.00	1,433,094.50	4,474,456.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			9,942,075.00	9,910,350.00	1,585,597.13	9,910,350.00	0.00	0.0%
<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%

2009-10 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,500.00	2,500.00	373.75	2,500.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	54,000.00	54,000.00	15,589.72	54,000.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	92,211.85	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	857,251.00	1,052,778.00	572,241.77	1,052,778.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,163,751.00</b>	<b>1,359,278.00</b>	<b>680,417.09</b>	<b>1,359,278.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>75,715,321.00</b>	<b>72,187,053.00</b>	<b>13,300,357.51</b>	<b>72,187,053.00</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	35,860,205.00	35,578,548.00	7,030,500.40	35,578,548.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	44,658.00	8,931.60	44,658.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,737,260.00	3,898,442.00	1,125,508.02	3,898,442.00	0.00	0.0%
Other Certificated Salaries		1900	134,815.00	65,807.00	8,745.40	65,807.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>39,732,280.00</b>	<b>39,587,455.00</b>	<b>8,173,685.42</b>	<b>39,587,455.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	157,491.00	214,911.00	19,139.98	214,911.00	0.00	0.0%
Classified Support Salaries		2200	3,224,440.00	3,293,759.00	920,424.60	3,293,759.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	540,258.00	556,143.00	169,581.41	556,143.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,222,469.00	3,614,386.00	748,943.01	3,614,386.00	0.00	0.0%
Other Classified Salaries		2900	343,837.00	325,854.00	24,550.11	325,854.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,488,495.00</b>	<b>8,005,053.00</b>	<b>1,882,639.11</b>	<b>8,005,053.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,247,353.00	3,172,106.00	252,185.82	3,172,106.00	0.00	0.0%
PERS		3201-3202	622,585.00	639,612.00	177,645.69	639,612.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,122,957.00	1,125,934.00	262,410.65	1,125,934.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,339,714.00	7,307,151.00	4,151,634.16	7,307,151.00	0.00	0.0%
Unemployment Insurance		3501-3502	140,898.00	139,421.00	10,196.57	139,421.00	0.00	0.0%
Workers' Compensation		3601-3602	444,634.00	441,078.00	(16,532.11)	441,078.00	0.00	0.0%
OPEB, Allocated		3701-3702	594,335.00	597,335.00	132,248.68	597,335.00	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	232,332.00	168,921.00	(25,857.26)	168,921.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,000.00	15,000.00	83,943.50	15,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,759,808.00</b>	<b>13,606,558.00</b>	<b>5,027,875.70</b>	<b>13,606,558.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	361,555.00	761,559.00	343,782.83	761,559.00	0.00	0.0%
Books and Other Reference Materials		4200	18,604.00	15,704.00	0.00	15,704.00	0.00	0.0%
Materials and Supplies		4300	1,064,355.00	2,018,217.00	350,007.26	1,990,033.00	28,184.00	1.4%
Noncapitalized Equipment		4400	96,426.00	119,764.00	3,421.63	119,764.00	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>1,540,940.00</b>	<b>2,915,244.00</b>	<b>697,211.72</b>	<b>2,887,060.00</b>	<b>28,184.00</b>	<b>1.0%</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	154,921.00	183,152.00	34,529.75	183,152.00	0.00	0.0%
Dues and Memberships		5300	33,688.00	37,679.00	27,628.00	37,679.00	0.00	0.0%
Insurance		5400-5450	120,898.00	120,898.00	118,000.00	120,898.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,981,740.00	1,981,740.00	548,852.04	1,981,740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,116.00	178,438.00	17,684.79	178,438.00	0.00	0.0%
Transfers of Direct Costs		5710	148,000.00	98,791.00	(38,924.49)	98,791.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,662.00)	(83,365.00)	(12,365.66)	(83,365.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,463,267.00	1,588,023.00	284,610.83	1,588,023.00	0.00	0.0%
Communications		5900	187,168.00	194,448.00	27,343.05	194,448.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,174,136.00</b>	<b>4,299,804.00</b>	<b>1,007,358.31</b>	<b>4,299,804.00</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	27,073.00	27,073.23	27,073.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>27,073.00</b>	<b>27,073.23</b>	<b>27,073.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	371,002.00	371,002.00	173,012.51	371,002.00	0.00	0.0%
Other Debt Service - Principal		7439	624,641.00	624,641.00	53,904.42	624,641.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>995,643.00</b>	<b>995,643.00</b>	<b>226,916.93</b>	<b>995,643.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(431,976.00)	(626,917.00)	(77,066.11)	(626,917.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(179,910.00)	(186,709.00)	(1,471.88)	(186,709.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(611,886.00)</b>	<b>(813,626.00)</b>	<b>(78,537.99)</b>	<b>(813,626.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>67,079,416.00</b>	<b>68,623,204.00</b>	<b>16,964,222.43</b>	<b>68,595,020.00</b>	<b>28,184.00</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	963,000.00	963,000.00	963,000.00	963,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			963,000.00	963,000.00	963,000.00	963,000.00	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	495,977.00	578,366.00	615,366.00	578,366.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			495,977.00	578,366.00	615,366.00	578,366.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(8,603,426.00)	(7,676,689.00)	0.00	(7,676,689.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	(310,603.00)	(310,603.00)	0.00	(310,603.00)	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,914,029.00)	(7,987,292.00)	0.00	(7,987,292.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(8,447,006.00)	(7,602,658.00)	347,634.00	(7,602,658.00)	0.00	0.0%

2009-10 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	1,829,458.00	1,822,239.00	0.00	1,822,239.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,797,818.00	10,034,977.00	1,815,804.20	10,034,977.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,776,556.00	5,714,660.00	1,986,784.82	5,714,660.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,178,026.00	7,487,116.00	902,176.62	7,487,116.00	0.00	0.0%
5) TOTAL, REVENUES			21,581,858.00	25,058,992.00	4,704,765.64	25,058,992.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	13,102,969.00	14,273,861.00	3,052,198.38	14,273,861.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,792,800.00	7,605,696.00	1,152,278.23	7,605,696.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,021,067.00	6,725,235.00	1,288,295.75	6,725,235.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,198,486.00	5,090,837.00	395,320.48	5,090,837.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,811,832.00	4,049,900.00	243,184.37	4,049,900.00	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	518,000.00	607,615.00	30,055.74	607,615.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	431,976.00	626,917.00	77,066.11	626,917.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,877,130.00	38,980,061.00	6,238,399.06	38,980,061.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,295,272.00)	(13,921,069.00)	(1,533,633.42)	(13,921,069.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,914,029.00	7,987,292.00	0.00	7,987,292.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,914,029.00	7,987,292.00	0.00	7,987,292.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,381,243.00)	(5,933,777.00)	(1,533,633.42)	(5,933,777.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	5,933,777.00		5,933,777.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,933,777.00		5,933,777.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,933,777.00		5,933,777.00		
2) Ending Balance, June 30 (E + F1e)			(3,381,243.00)	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	(3,381,243.00)	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		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,829,458.00	1,822,239.00	0.00	1,822,239.00	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>			<b>1,829,458.00</b>	<b>1,822,239.00</b>	<b>0.00</b>	<b>1,822,239.00</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	0.0%
Special Education Entitlement		8181	3,374,142.00	4,630,223.00	496,275.00	4,630,223.00	0.00	0.0%
Special Education Discretionary Grants		8182	427,949.00	596,170.00	67,288.00	596,170.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,765,104.00	4,422,489.00	1,069,793.04	4,422,489.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	36,176.00	57,867.00	21,691.51	57,867.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	194,447.00	328,228.00	160,756.65	328,228.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,797,818.00</b>	<b>10,034,977.00</b>	<b>1,815,804.20</b>	<b>10,034,977.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	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	174,721.00	400,153.00	161,963.14	400,153.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,592,427.00	1,990,535.00	398,107.00	1,990,535.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	260,860.00	597,431.00	241,812.08	597,431.00	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		
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	156,564.00	182,332.00	29,178.32	182,332.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	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	30,982.00	30,982.00	0.80	30,982.00	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	551,849.00	465,900.00	0.00	465,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,009,153.00	2,047,327.00	1,155,723.48	2,047,327.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,776,556.00</b>	<b>5,714,660.00</b>	<b>1,986,784.82</b>	<b>5,714,660.00</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%

2009-10 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	28,261.00	28,259.34	28,261.00	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	80,000.00	80,000.00	34,261.25	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	27,461.00	7,156.82	27,461.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	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	542,643.00	542,643.00	0.00	542,643.00	0.00	0.0%
Tuition		8710	145,185.00	145,185.00	(20,265.35)	145,185.00	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	6,410,198.00	6,663,566.00	852,764.56	6,663,566.00	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>7,178,026.00</b>	<b>7,487,116.00</b>	<b>902,176.62</b>	<b>7,487,116.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>21,581,858.00</b>	<b>25,058,992.00</b>	<b>4,704,765.64</b>	<b>25,058,992.00</b>	<b>0.00</b>	<b>0.0%</b>

2009-10 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,727,360.00	10,869,831.00	2,209,888.86	10,869,831.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,929,825.00	2,132,444.00	476,737.64	2,132,444.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,283,923.00	1,211,398.00	365,571.88	1,211,398.00	0.00	0.0%
Other Certificated Salaries		1900	161,861.00	60,188.00	0.00	60,188.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,102,969.00</b>	<b>14,273,861.00</b>	<b>3,052,198.38</b>	<b>14,273,861.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,196,192.00	4,115,494.00	485,520.49	4,115,494.00	0.00	0.0%
Classified Support Salaries		2200	2,249,364.00	2,332,131.00	432,430.48	2,332,131.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	496,538.00	429,195.00	106,206.39	429,195.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	776,716.00	669,076.00	125,602.01	669,076.00	0.00	0.0%
Other Classified Salaries		2900	73,990.00	59,800.00	2,518.86	59,800.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,792,800.00</b>	<b>7,605,696.00</b>	<b>1,152,278.23</b>	<b>7,605,696.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,071,927.00	1,171,404.00	251,662.37	1,171,404.00	0.00	0.0%
PERS		3201-3202	645,649.00	762,667.00	101,399.86	762,667.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	820,753.00	918,927.00	126,753.18	918,927.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,808,754.00	3,156,765.00	676,478.50	3,156,765.00	0.00	0.0%
Unemployment Insurance		3501-3502	86,142.00	92,606.00	12,484.21	92,606.00	0.00	0.0%
Workers' Compensation		3601-3602	195,070.00	216,309.00	39,674.91	216,309.00	0.00	0.0%
OPEB, Allocated		3701-3702	209,956.00	216,726.00	53,985.46	216,726.00	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	182,816.00	189,831.00	25,857.26	189,831.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,021,067.00</b>	<b>6,725,235.00</b>	<b>1,288,295.75</b>	<b>6,725,235.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	60,000.00	51,208.20	60,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,700.00	124.97	2,700.00	0.00	0.0%
Materials and Supplies		4300	1,987,871.00	4,866,700.00	292,370.56	4,866,700.00	0.00	0.0%
Noncapitalized Equipment		4400	160,615.00	161,437.00	51,616.75	161,437.00	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>2,198,486.00</b>	<b>5,090,837.00</b>	<b>395,320.48</b>	<b>5,090,837.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	151,107.00	152,234.00	28,869.76	152,234.00	0.00	0.0%
Dues and Memberships		5300	1,134.00	2,634.00	1,485.00	2,634.00	0.00	0.0%
Insurance		5400-5450	42,400.00	42,400.00	0.00	42,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,282.00	193,082.00	16,631.21	193,082.00	0.00	0.0%
Transfers of Direct Costs		5710	(148,000.00)	(98,791.00)	38,924.49	(98,791.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,757.00)	(44,757.00)	(18,681.91)	(44,757.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,622,457.00	3,779,989.00	171,550.24	3,779,989.00	0.00	0.0%
Communications		5900	25,209.00	23,109.00	4,405.58	23,109.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,811,832.00</b>	<b>4,049,900.00</b>	<b>243,184.37</b>	<b>4,049,900.00</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	128,000.00	132,163.00	0.00	132,163.00	0.00	0.0%
Payments to County Offices		7142	390,000.00	475,452.00	30,055.74	475,452.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			518,000.00	607,615.00	30,055.74	607,615.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	431,976.00	626,917.00	77,066.11	626,917.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			431,976.00	626,917.00	77,066.11	626,917.00	0.00	0.0%
TOTAL, EXPENDITURES			33,877,130.00	38,980,061.00	6,238,399.06	38,980,061.00	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>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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00		
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	8,603,426.00	7,676,689.00	0.00	7,676,689.00	0.00	0.0%
Contributions from Restricted Revenues		8990	310,603.00	310,603.00	0.00	310,603.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			8,914,029.00	7,987,292.00	0.00	7,987,292.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			8,914,029.00	7,987,292.00	0.00	7,987,292.00	0.00	0.0%

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	12,753.86	12,766.33	12,766.33	12,766.33	0.00	0%
2. Special Education	364.27	364.56	364.56	364.56	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	45.56	45.56	45.56	45.56	0.00	0%
6. Special Education	6.74	6.74	6.74	6.74	0.00	0%
7. TOTAL, K-12 ADA	13,170.43	13,183.19	13,183.19	13,183.19	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	13,170.43	13,183.19	13,183.19	13,183.19	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0%
17. High School	0.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0%



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. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 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	0.00	0.00	0.00	0.00	0.00	0%

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	First Interim											
		July	August	September	October	November	December						
<b>A. BEGINNING CASH</b>	9110	6,836,860.00	15,692,976.00	12,709,627.00	10,477,576.00	9,398,832.00	6,491,270.00						
<b>B. RECEIPTS</b>													
Revenue Limit Sources	8020-8079	2,377,485.00	203,984.00	714,308.00	88,021.00	1,972,767.00	11,578,193.00						
Property Taxes	8010-8019	7,605,793.00	(6,675,247.00)	2,858,323.00	3,770,794.00	1,419,439.00	4,010,850.00						
Principal Apportionment	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00						
Miscellaneous Funds	8100-8299	13,599.00	590,838.00	874,668.00	427,582.00	853,181.00	402,034.00						
Federal Revenue	8300-8599	270,617.00	14,651.00	315,223.00	2,971,890.00	565,810.00	2,134,263.00						
Other State Revenue	8600-8799	567,337.00	(323,053.00)	453,887.00	884,423.00	495,911.00	190,586.00						
Other Local Revenue	8910-8929	963,000.00	0.00	0.00	0.00	0.00	0.00						
Interfund Transfers In	8930-8979												
All Other Financing Sources													
Other Receipts/Non-Revenue													
<b>TOTAL RECEIPTS</b>		11,797,831.00	(6,188,827.00)	5,216,409.00	8,142,710.00	5,307,108.00	18,315,926.00						
<b>C. DISBURSEMENTS</b>													
Certificated Salaries	1000-1999	291,520.00	605,384.00	5,107,985.00	5,220,995.00	5,246,126.00	228,671.00						
Classified Salaries	2000-2999	(1,643.00)	775,301.00	822,807.00	1,438,452.00	1,568,584.00	1,535,558.00						
Employee Benefits	3000-3999	1,004,358.00	2,247,519.00	336,156.00	2,728,139.00	1,896,099.00	1,712,291.00						
Books, Supplies and Services	4000-5999	565,784.00	543,883.00	510,959.00	722,448.00	880,246.00	1,099,641.00						
Capital Outlay	6000-6599	0.00	0.00	27,709.00	0.00	0.00	0.00						
Other Outgo	7000-7499	36,152.00	18,076.00	20,084.00	181,189.00	(6,303.00)	288,127.00						
Interfund Transfers Out	7600-7629	495,977.00	0.00	0.00	119,389.00	(37,000.00)	0.00						
All Other Financing Uses	7630-7699												
Other Disbursements/													
Non Expenditures													
<b>TOTAL DISBURSEMENTS</b>		2,392,148.00	4,190,163.00	6,825,700.00	10,410,612.00	9,547,752.00	4,864,288.00						
<b>D. PRIOR YEAR TRANSACCIONS</b>													
Accounts Receivable	9200	3,709,349.00	8,453,240.00	105,434.00	1,272,363.00	124,948.00	716,535.00						
Accounts Payable	9500	4,258,916.00	1,057,599.00	728,194.00	83,205.00	(1,208,134.00)	837,233.00						
<b>TOTAL PRIOR YEAR TRANSACCIONS</b>		(549,567.00)	7,395,641.00	(622,760.00)	1,189,158.00	1,333,082.00	(120,698.00)						
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		8,856,116.00	(2,983,349.00)	(2,232,051.00)	(1,078,744.00)	(2,907,562.00)	13,330,940.00						
<b>F. ENDING CASH (A + E)</b>		15,692,976.00	12,709,627.00	10,477,576.00	9,398,832.00	6,491,270.00	19,822,210.00						
<b>G. ENDING CASH, PLUS ACCRUALS</b>													

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	2009-10 INTERIM REPORT					Accruals	TOTAL
		January	February	March	April	May		
<b>A. BEGINNING CASH</b>	9110	19,822,210.00	16,952,040.00	9,404,028.00	6,353,274.00	11,143,729.00	6,661,842.00	
<b>B. RECEIPTS</b>								
Revenue Limit Sources	8020-8079	1,652,570.00	51,803.00	1,456,873.00	9,383,967.00	590,149.00	954,124.00	286,538.00
Property Taxes	8010-8019	4,165,114.00	154,263.00	2,776,743.00	1,851,162.00	1,388,371.00	1,636,156.00	7,713,174.00
Principal Apportionment	8080-8099	0.00	0.00	0.00	0.00	0.00	(1,400,453.00)	0.00
Miscellaneous Funds	8100-8299	0.00	0.00	0.00	0.00	0.00	765,945.00	3,394,946.00
Federal Revenue	8300-8599	343,875.00	27,357.00	1,515,569.00	260,677.00	719,706.00	763,768.00	3,333,577.00
Other State Revenue	8300-8599	1,229,991.00	853,417.00	368,230.00	2,420,853.00	382,720.00	1,065,270.00	282,428.00
Other Local Revenue	8600-8799	2,548,113.00	67,108.00	182,160.00	516,482.00	1,915,732.00	0.00	0.00
Interfund Transfers In	8910-8929	0.00	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	0.00
Other Receipts/Non-Revenue								
<b>TOTAL RECEIPTS</b>		9,939,663.00	1,153,948.00	6,299,575.00	14,432,551.00	4,996,678.00	3,784,810.00	15,010,663.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	10,086,456.00	5,282,329.00	5,225,237.00	5,271,528.00	5,233,376.00	5,508,669.00	553,040.00
Classified Salaries	2000-2999	1,429,677.00	1,049,536.00	1,529,247.00	1,424,845.00	1,404,166.00	1,800,770.00	833,449.00
Employee Benefits	3000-3999	1,670,807.00	1,599,926.00	1,745,203.00	1,772,111.00	1,546,083.00	1,627,428.00	445,672.00
Books, Supplies and Services	4000-5999	1,280,599.00	1,185,522.00	1,058,896.00	1,457,372.00	1,084,599.00	1,856,055.00	3,081,597.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	52,616.00	22,347.00	67,565.00	29,007.00	52,964.00	515,807.00	138,918.00
Interfund Transfers Out	7600-7629	0.00	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	0.00
Other Disbursements/								
Non Expenditures								
<b>TOTAL DISBURSEMENTS</b>		14,520,155.00	9,139,660.00	9,626,148.00	9,954,863.00	9,321,188.00	11,308,729.00	5,052,676.00
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable	9200	1,310,250.00	116,766.00	35,959.00	58,921.00	(82,439.00)	(10,403.00)	(15,013,664.00)
Accounts Payable	9500	(400,072.00)	(320,934.00)	(239,860.00)	(253,846.00)	74,938.00	(2,431,432.00)	(5,052,673.00)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		1,710,322.00	437,700.00	275,819.00	312,767.00	(157,377.00)	2,421,029.00	(9,960,991.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(2,870,170.00)	(7,548,012.00)	(3,050,754.00)	4,790,455.00	(4,481,887.00)	(5,102,890.00)	(3,004.00)
<b>F. ENDING CASH (A + E)</b>		16,952,040.00	9,404,028.00	6,353,274.00	11,143,729.00	6,661,842.00	1,558,952.00	
<b>G. ENDING CASH, PLUS ACCRUALS</b>								1,555,948.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	62,584,664.00	6.00%	66,337,345.00	1.17%	67,113,973.00
2. Federal Revenues	8100-8299	10,189,977.00	-37.40%	6,378,959.00	3.99%	6,633,676.00
3. Other State Revenues	8300-8599	15,625,010.00	-0.37%	15,567,460.00	1.50%	15,801,623.00
4. Other Local Revenues	8600-8799	8,846,394.00	-5.18%	8,388,303.00	2.06%	8,561,367.00
5. Other Financing Sources	8900-8999	963,000.00	-25.96%	713,000.00	0.00%	713,000.00
6. Total (Sum lines A1 thru A5)		98,209,045.00	-0.84%	97,385,067.00	1.48%	98,823,639.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				53,861,316.00		55,069,026.00
b. Step & Column Adjustment				1,068,861.00		1,117,645.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				138,849.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,861,316.00	2.24%	55,069,026.00	2.03%	56,186,671.00
2. Classified Salaries						
a. Base Salaries				15,610,749.00		15,618,901.00
b. Step & Column Adjustment				142,392.00		143,842.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(134,240.00)		400,793.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,610,749.00	0.05%	15,618,901.00	3.49%	16,163,536.00
3. Employee Benefits	3000-3999	20,331,793.00	3.08%	20,958,651.00	4.18%	21,834,158.00
4. Books and Supplies	4000-4999	7,977,897.00	-42.41%	4,594,720.00	12.67%	5,177,015.00
5. Services and Other Operating Expenditures	5000-5999	8,349,704.00	1.50%	8,474,635.00	-2.23%	8,285,666.00
6. Capital Outlay	6000-6999	27,073.00	1.90%	27,587.00	2.20%	28,194.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,603,258.00	0.19%	1,606,296.00	0.87%	1,620,341.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(186,709.00)	15.41%	(215,489.00)	-6.72%	(200,998.00)
9. Other Financing Uses	7600-7699	578,366.00	20.34%	695,977.00	0.00%	695,977.00
10. Other Adjustments				(7,863,661.00)		(12,750,000.00)
11. Total (Sum lines B1 thru B10)		108,153,447.00	-8.49%	98,966,643.00	-1.95%	97,040,560.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(9,944,402.00)		(1,581,576.00)		1,783,079.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,599,999.00		6,655,597.00		5,074,021.00
2. Ending Fund Balance (Sum lines C and D1)		6,655,597.00		5,074,021.00		6,857,100.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,411,000.00		1,411,000.00		1,411,000.00
b. Designated for Economic Uncertainties	9770	3,451,134.00		2,984,362.00		2,925,897.00
c. Fund Balance Designations	9775, 9780	1,793,463.00		678,659.00		2,520,203.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		6,655,597.00		5,074,021.00		6,857,100.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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						
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)	8010-8099	60,762,425.00				
		6,122.24	0.51%	6,153.24	2.31%	6,295.24
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		13,183.19	0.00%	13,182.99	-1.10%	13,037.94
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		80,710,653.15	0.50%	81,118,101.39	1.18%	82,076,961.41
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		180,143.00	0.00%	180,143.00	0.00%	180,143.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		80,890,796.15	0.50%	81,298,244.39	1.18%	82,257,104.41
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		66,043,290.52	0.50%	66,375,951.63	1.18%	67,158,812.90
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(104,428.00)	-100.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,822,239.00)	0.45%	(1,830,441.00)	1.18%	(1,851,984.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(3,354,198.52)	-98.85%	(38,606.63)	16.15%	(44,839.90)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		60,762,425.00	6.16%	64,506,904.00	1.17%	65,261,989.00
2. Federal Revenues	8100-8299	155,000.00	0.00%	155,000.00	0.00%	155,000.00
3. Other State Revenues	8300-8599	9,910,350.00	-0.87%	9,824,227.00	1.04%	9,926,295.00
4. Other Local Revenues	8600-8799	1,359,278.00	-36.46%	863,751.00	0.00%	863,751.00
5. Other Financing Sources	8900-8999	(7,024,292.00)	8.75%	(7,638,730.00)	3.15%	(7,879,384.00)
6. Total (Sum lines A1k thru A5)		65,162,761.00	3.91%	67,711,152.00	0.91%	68,327,651.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				39,587,455.00		44,830,870.00
b. Step & Column Adjustment				1,068,861.00		1,117,645.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,174,554.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,587,455.00	13.25%	44,830,870.00	2.49%	45,948,515.00
2. Classified Salaries						
a. Base Salaries				8,005,053.00		9,359,326.00
b. Step & Column Adjustment				142,392.00		143,842.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,211,881.00		400,793.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,005,053.00	16.92%	9,359,326.00	5.82%	9,903,961.00
3. Employee Benefits	3000-3999	13,606,558.00	14.52%	15,582,166.00	4.64%	16,305,499.00
4. Books and Supplies	4000-4999	2,887,060.00	-42.72%	1,653,718.00	2.09%	1,688,263.00
5. Services and Other Operating Expenditures	5000-5999	4,299,804.00	6.61%	4,583,866.00	-6.16%	4,301,284.00
6. Capital Outlay	6000-6999	27,073.00	1.90%	27,587.00	2.20%	28,194.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	995,643.00	0.00%	995,643.00	0.00%	995,643.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(813,626.00)	-29.60%	(572,764.00)	0.00%	(572,764.00)
9. Other Financing Uses	7600-7699	578,366.00	20.34%	695,977.00	0.00%	695,977.00
10. Other Adjustments (Explain in Section F below)				(7,863,661.00)		(12,750,000.00)
11. Total (Sum lines B1 thru B10)		69,173,386.00	0.17%	69,292,728.00	-3.97%	66,544,572.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(4,010,625.00)		(1,581,576.00)		1,783,079.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,666,222.00		6,655,597.00		5,074,021.00
2. Ending Fund Balance (Sum lines C and D1)		6,655,597.00		5,074,021.00		6,857,100.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,411,000.00		1,411,000.00		1,411,000.00
b. Designated for Economic Uncertainties	9770	3,451,134.00		2,984,362.00		2,925,897.00
c. Fund Balance Designations	9775, 9780	1,793,463.00		678,659.00		2,520,203.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		6,655,597.00		5,074,021.00		6,857,100.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,451,134.00		2,984,362.00		2,925,897.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		3,451,134.00		2,984,362.00		2,925,897.00
<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.						
2010-11 and 2011-12; See attachment						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	1,822,239.00	0.45%	1,830,441.00	1.18%	1,851,984.00
2. Federal Revenues	8100-8299	10,034,977.00	-37.98%	6,223,959.00	4.09%	6,478,676.00
3. Other State Revenues	8300-8599	5,714,660.00	0.50%	5,743,233.00	2.30%	5,875,328.00
4. Other Local Revenues	8600-8799	7,487,116.00	0.50%	7,524,552.00	2.30%	7,697,616.00
5. Other Financing Sources	8900-8999	7,987,292.00	4.56%	8,351,730.00	2.88%	8,592,384.00
6. Total (Sum lines A1 thru A5)		33,046,284.00	-10.20%	29,673,915.00	2.77%	30,495,988.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries						
				14,273,861.00		10,238,156.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(4,035,705.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,273,861.00	-28.27%	10,238,156.00	0.00%	10,238,156.00
2. Classified Salaries						
a. Base Salaries						
				7,605,696.00		6,259,575.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(1,346,121.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,605,696.00	-17.70%	6,259,575.00	0.00%	6,259,575.00
3. Employee Benefits	3000-3999	6,725,235.00	-20.06%	5,376,485.00	2.83%	5,528,659.00
4. Books and Supplies	4000-4999	5,090,837.00	-42.23%	2,941,002.00	18.62%	3,488,752.00
5. Services and Other Operating Expenditures	5000-5999	4,049,900.00	-3.93%	3,890,769.00	2.41%	3,984,382.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	607,615.00	0.50%	610,653.00	2.30%	624,698.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	626,917.00	-43.01%	357,275.00	4.06%	371,766.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,980,061.00	-23.87%	29,673,915.00	2.77%	30,495,988.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(5,933,777.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		5,933,777.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)						
		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves						
	9710-9740	0.00				
b. Designated for Economic Uncertainties						
	9770	0.00				
c. Fund Balance Designations						
	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance						
	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)						
		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
<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.						
2010-11 and 2011-12; See attachment						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	3,451,134.00		2,984,362.00		2,925,897.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)						
	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,451,134.00		2,984,362.00		2,925,897.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.19%		3.02%		3.02%
<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)						
		13,130.89		12,985.85		12,840.79
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		108,153,447.00		98,966,643.00		97,040,560.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		108,153,447.00		98,966,643.00		97,040,560.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,244,603.41		2,968,999.29		2,911,216.80
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)		3,244,603.41		2,968,999.29		2,911,216.80
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	5,872.24	5,872.24	5,872.24
2. Inflation Increase	0041	250.00	250.00	250.00
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	6,122.24	6,122.24	6,122.24
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,122.24	6,122.24	6,122.24
b. Revenue Limit ADA	0033	13,170.43	13,183.19	13,183.19
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	80,632,533.36	80,710,653.15	80,710,653.15
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	82,438.00	79,438.00	79,438.00
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	108,693.00	100,705.00	100,705.00
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	80,823,664.36	80,890,796.15	80,890,796.15
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	66,302,076.58	66,043,290.52	66,043,290.52
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	201,821.00	223,070.00	223,070.00
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	472,544.00	421,786.00	421,786.00
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)	- - -	(270,723.00)	(198,716.00)	(198,716.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	66,031,353.58	65,844,574.52	65,844,574.52

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	31,286,780.00	31,310,182.19	31,310,182.19
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	104,422.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	31,391,202.00	31,310,182.19	31,310,182.19
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	34,640,151.58	34,534,392.33	34,534,392.33
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	263,198.00	259,067.00	259,067.00
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	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	---	0.00	(3,318,201.51)	(3,318,201.52)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(263,198.00)	(3,577,268.51)	(3,577,268.52)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	34,376,953.58	30,957,123.82	30,957,123.81

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	106,784.00	217,945.03	217,945.03
44. California High School Exit Exam	9002	216,319.00	342,953.21	342,953.21
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	227,082.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	13,170.43	13,183.19	0.1%	Met
1st Subsequent Year (2010-11)	12,956.42	13,182.99	1.7%	Met
2nd Subsequent Year (2011-12)	12,913.19	13,037.94	1.0%	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 budget adoption 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 budget adoption.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2009-10)	13,308	13,597	2.2%	Not Met
1st Subsequent Year (2010-11)	13,158	13,447	2.2%	Not Met
2nd Subsequent Year (2011-12)	13,008	13,297	2.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

2009/10 enrollment came in higher than anticipated. Enrollment in 2010/11 and 2011/12 is reprojected based on 09/10 enrollment.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	13,166	13,613	96.7%
Second Prior Year (2007-08)	13,164	13,597	96.8%
First Prior Year (2008-09)	13,123	13,458	97.5%
		Historical Average Ratio:	97.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	13,131	13,597	96.6%	Met
1st Subsequent Year (2010-11)	12,986	13,447	96.6%	Met
2nd Subsequent Year (2011-12)	12,841	13,297	96.6%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2009-10)	65,768,155.00		
1st Subsequent Year (2010-11)	65,798,465.00	65,915,559.00	0.2%	Met
2nd Subsequent Year (2011-12)	66,621,708.00	66,692,187.00	0.1%	Met

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

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

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

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

For 2009/10 after budget adoption, the state reduced Revenue Limit State Aide by \$252.83 per ADA (\$3.3m). The Revenue Limit deficit was increased from 17.967% to 18.355%.

**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 (2006-07)	63,313,435.45	69,651,013.84	90.9%
Second Prior Year (2007-08)	64,828,776.97	71,245,195.13	91.0%
First Prior Year (2008-09)	65,119,091.10	70,760,283.86	92.0%
	Historical Average Ratio:		91.3%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	61,199,066.00	68,595,020.00	89.2%	Met
1st Subsequent Year (2010-11)	69,772,362.00	68,596,751.00	101.7%	Not Met
2nd Subsequent Year (2011-12)	72,157,975.00	65,848,595.00	109.6%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Assumptions in subsequent years reflect \$7.9m for 2010/11 and an additional \$4.9m for 2011/12 in overall expenditure reductions still to be determined.



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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2009-10)	7,996,072.00	10,189,977.00	27.4%	Yes
1st Subsequent Year (2010-11)	5,440,371.00	6,378,959.00	17.3%	Yes
2nd Subsequent Year (2011-12)	5,440,371.00	6,633,676.00	21.9%	Yes

Explanation:  
(required if Yes)

2009/10: One time ARRA revenue and carryover are included in the projected budget. 2010/11 and 2011/12: The projected budget includes carryover.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2009-10)	14,718,631.00	15,625,010.00	6.2%	Yes
1st Subsequent Year (2010-11)	14,797,238.00	15,567,460.00	5.2%	Yes
2nd Subsequent Year (2011-12)	15,008,744.00	15,801,623.00	5.3%	Yes

Explanation:  
(required if Yes)

Reduction to state programs are reflected in the adopted budgets. Subsequently, the state increased funding to prior levels.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2009-10)	8,341,777.00	8,846,394.00	6.0%	Yes
1st Subsequent Year (2010-11)	8,198,038.00	8,388,303.00	2.3%	No
2nd Subsequent Year (2011-12)	8,545,781.00	8,561,367.00	0.2%	No

Explanation:  
(required if Yes)

Local revenue is budgeted as funds are received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2009-10)	3,739,426.00	7,977,897.00	113.3%	Yes
1st Subsequent Year (2010-11)	3,566,842.00	4,594,720.00	28.8%	Yes
2nd Subsequent Year (2011-12)	3,583,437.00	5,177,015.00	44.5%	Yes

Explanation:  
(required if Yes)

Carryover is initially budgeted in Books and Supplies after the start of each fiscal year. Carryover is never included in the adopted budget.

<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2009-10)	7,985,968.00	8,349,704.00	4.6%	No
1st Subsequent Year (2010-11)	8,187,649.00	8,474,635.00	3.5%	No
2nd Subsequent Year (2011-12)	8,657,055.00	8,285,666.00	-4.3%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2009-10)	31,056,480.00	34,661,381.00	11.6%	Not Met
1st Subsequent Year (2010-11)	28,435,647.00	30,334,722.00	6.7%	Not Met
2nd Subsequent Year (2011-12)	28,994,896.00	30,996,666.00	6.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2009-10)	11,725,394.00	16,327,601.00	39.2%	Not Met
1st Subsequent Year (2010-11)	11,754,491.00	13,069,355.00	11.2%	Not Met
2nd Subsequent Year (2011-12)	12,240,492.00	13,462,681.00	10.0%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>2009/10: One time ARRA revenue and carryover are included in the projected budget. 2010/11 and 2011/12: The projected budget includes carryover.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>Reduction to state programs are reflected in the adopted budgets. Subsequently, the state increased funding to prior levels.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Local revenue is budgeted as funds are received.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>Carryover is initially budgeted in Books and Supplies after the start of each fiscal year. Carryover is never included in the adopted budget.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,014,525.23	2,177,405.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		2,153,737.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.2%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.1%	1.0%	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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(4,010,625.00)	69,173,386.00	5.8%	Not Met
1st Subsequent Year (2010-11)	(1,581,576.00)	69,292,728.00	2.3%	Not Met
2nd Subsequent Year (2011-12)	1,783,079.00	66,544,572.00	N/A	Met

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

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

- 1a. STANDARD 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)

Increased deficit spending is a result of reductions to State Revenue.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2009-10)	6,655,597.00		Met
1st Subsequent Year (2010-11)	5,074,021.00		Met
2nd Subsequent Year (2011-12)	6,857,100.00		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2009-10)	1,558,952.00		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

Percentage Level	District ADA		
5% or \$58,000 (greater of)	0	to	300
4% or \$58,000 (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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	13,131	12,986	12,841
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	108,153,447.00	98,966,643.00	97,040,560.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	108,153,447.00	98,966,643.00	97,040,560.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,244,603.41	2,968,999.29	2,911,216.80
6. Reserve Standard - by Amount (\$58,000 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)	3,244,603.41	2,968,999.29	2,911,216.80

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

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	3,451,134.00	2,984,362.00	2,925,897.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	3,451,134.00	2,984,362.00	2,925,897.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.19%	3.02%	3.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,244,603.41</b>	<b>2,968,999.29</b>	<b>2,911,216.80</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

FETA negotiations have not been settled for 2009/10 and their potential impact has not yet been determined.

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Due to decreased revenue and deferrals, the district is anticipating temporary interfund borrowing to meet General Fund obligations.

### S4. Contingent Revenues

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

No

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2009-10)	(8,603,426.00)	(7,676,689.00)	-10.8%	(926,737.00)	Not Met
1st Subsequent Year (2010-11)	(9,584,798.00)	(8,041,127.00)	-16.1%	(1,543,671.00)	Not Met
2nd Subsequent Year (2011-12)	(9,992,051.00)	(8,281,781.00)	-17.1%	(1,710,270.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2009-10)	963,000.00	963,000.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	713,000.00	713,000.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	713,000.00	713,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2009-10)	495,977.00	578,366.00	16.6%	82,389.00	Not Met
1st Subsequent Year (2010-11)	895,977.00	695,977.00	-22.3%	(200,000.00)	Not Met
2nd Subsequent Year (2011-12)	945,977.00	695,977.00	-26.4%	(250,000.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

ARRA funding offsets special education expenditures, lowering the unrestricted General Fund encroachment.

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

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

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

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

2009/10: Additional laptop revenue collected in the General Fund and transferred to Fund 21 for debt service payment. 2010/11 and 2011/12: Reduction to the General Fund contribution to Self Insurance Funds.

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

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

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

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

Yes

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

Yes

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, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	21 0000 8970		1,516,870
Certificates of Participation	20	01 0000 8011		7,120,000
General Obligation Bonds	N/A			
Supp Early Retirement Program	N/A			
State School Building Loans	N/A			
Compensated Absences	N/A			

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Copiers	1	01 0000 8011		53,904
Energy Management	2	01 0000 8011		713,901
Redevelopment Loan	16	25 0000 8681		440,441
CFD 2000-01	23	District 40		1,085,000
CFD 2001-01	23	District 48		17,525,000

Type of Commitment (continued)	Prior Year (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,154,222	932,125	635,348	417,644
Certificates of Participation	569,515	505,377	565,917	565,797
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Copiers	216,913	54,228	0	0
Energy Management	376,036	376,036	376,036	0
Redevelopment Loan	27,528	0	0	31,460
CFD 2000-01	87,069	85,906	84,719	88,384
CFD 2001-01	1,454,274	1,450,066	1,449,464	1,447,386
<b>Total Annual Payments:</b>	<b>3,885,557</b>	<b>3,403,738</b>	<b>3,111,484</b>	<b>2,550,671</b>
<b>Has total annual payment increased over prior year (2008-09)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4)

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	14,179,061.00	14,179,061.00
b. OPEB unfunded actuarial accrued liability (UAAL)	11,939,154.00	11,939,154.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2007	Jul 01, 2007

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2009-10)	17,515.00	0.00
1st Subsequent Year (2010-11)	17,515.00	0.00
2nd Subsequent Year (2011-12)	17,515.00	0.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2009-10)	868,291.00	883,061.00
1st Subsequent Year (2010-11)	868,291.00	883,061.00
2nd Subsequent Year (2011-12)	868,291.00	883,061.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)	868,291.00	883,061.00
1st Subsequent Year (2010-11)	868,291.00	883,061.00
2nd Subsequent Year (2011-12)	868,291.00	883,061.00
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)	100	100
1st Subsequent Year (2010-11)	100	100
2nd Subsequent Year (2011-12)	100	100

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

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

Yes
-----

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

No
----

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

No
----

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	1,849,524.00	1,849,524.00
b.	1,849,524.00	1,849,524.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2009-10)
  - 1st Subsequent Year (2010-11)
  - 2nd Subsequent Year (2011-12)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2009-10)	0.00	0.00
1st Subsequent Year (2010-11)	0.00	0.00
2nd Subsequent Year (2011-12)	0.00	0.00

- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2009-10)
  - 1st Subsequent Year (2010-11)
  - 2nd Subsequent Year (2011-12)

Current Year (2009-10)	716,363.00	716,363.00
1st Subsequent Year (2010-11)	716,363.00	716,363.00
2nd Subsequent Year (2011-12)	716,363.00	716,363.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?   
If Yes, skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	646.1	608.3	570.3	570.3

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

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

or  
**Multiyear Agreement**

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

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

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits	508,178		
	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases			

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,875,657	7,288,196	7,725,488
3. Percent of H&W cost paid by employer	90%	90%	90%
4. Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,046,328	1,080,924	1,110,109
3. Percent change in step & column over prior year	2.7%	2.7%	2.7%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

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

Yes

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions				

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2009-10)

1st Subsequent Year  
(2010-11)

2nd Subsequent Year  
(2011-12)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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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

804,005

7. Amount included for any tentative salary increases

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
2,700,785	2,862,832	3,034,602
90%	90%	90%
3.0%	6.0%	6.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
125,975	127,108	128,253
0.9%	0.9%	0.9%

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
No	No	No

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?   
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) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions				

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary increases

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	887,474	940,722	997,166
3. Percent of H&W cost paid by employer	90%	90%	90%
4. Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	29,841	30,139	30,441
3. Percent change in step and column over prior year	2.0%	1.0%	1.0%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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SACS2009ALL Financial Reporting Software - 2009.2.0  
12/2/2009 3:38:33 PM

30-66506-0000000

First Interim  
2009-10 Original Budget  
Technical Review Checks

Fullerton Elementary

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (W) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

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

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

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

resource.

PASSED

EXCESS-DESIGNATIONS A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67).

PASSED

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

PASSED

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

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3200	-3,381,243.00
Total of negative resource balances for Fund 01		-3,381,243.00

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3200	9790	-3,381,243.00

Explanation: Beginning balance not recognized at budget adoption.

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified



District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22)  
should agree with the ADA reported in Form RLI, Line 5b. PASSED

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

### EXPORT CHECKS

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

Checks Completed.

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First Interim  
2009-10 Board Approved Operating Budget  
Technical Review Checks

Fullerton Elementary

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (W) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

BLOCK-GRANT-TRANSFER - (W) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

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

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

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

resource.

PASSED

EXCESS-DESIGNATIONS A - (W) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## EXPORT CHECKS

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

Checks Completed.

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First Interim  
2009-10 Projected Totals  
Technical Review Checks

Fullerton Elementary

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

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

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

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

resource.

PASSED

EXCESS-DESIGNATIONS A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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



Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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First Interim  
2009-10 Actuals to Date  
Technical Review Checks

Fullerton Elementary

Orange County

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

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**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

BLOCK-GRANT-TRANSFER - (W) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

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

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

## SUPPLEMENTAL CHECKS

**EXPORT CHECKS**

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

Checks Completed.