

La Mesa-Spring Valley School District

4750 Date Avenue, La Mesa, California 91941-5293 Telephone 619/668-5700

Memorandum

Date: 12/7/10

To: Board of Education

From: David Yoshihara, Assistant Superintendent, Business Services
Robyn Adams, Director, Fiscal Services

Subject: 2010-11 First Interim Report – Review and Approval

Assembly Bill 1200 requires Local Education Agencies (LEAs) to file two interim reports with their governing board each fiscal year. The First Interim Report covers the financial and budgetary status of the District for the period ending October 31, 2010 and the Second Interim Report covers the period ending January 31, 2011. Included in the report is a certification of financial condition as to whether the District would be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. The District will file a positive certification for the First Interim Report.

Enclosed for Board review and approval are the following documents that are required for the First Interim reporting period:

- Budget Revision Detail – Report of revisions to our current year (2010-11) budget since the last budget was approved in June 2010 (the 2010-11 adopted budget).
- Fund Data – Data is for the General Fund (Form 01), Restricted, Unrestricted, and Combined.
- Average Daily Attendance (Form AI) – Report of Average Daily Attendance for the current fiscal year.
- Revenue Limit Summary (Form RLI) – Report of Revenue Limit Calculation for the current fiscal year.
- Criteria and Standards (Form 01CSI) – Report of Criteria and Standards review for the 1st Interim reporting period.
- Interim Certification (Form CI) – Certification of Review of Criteria and Standards signed by Superintendent and President of Governing Board
- Cash Flow – Report of monthly actual and projected cash flow for the current fiscal year. The District utilizes the San Diego County Office of Education report, which also includes historical data. The report is for the month ending October 31, 2010.
- Multi-Year Projection – Report of the current year first interim budget revision as of October 31, 2010, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- Budget Assumptions – Report of assumptions used for the 2010-11 first interim revision as of October 31, 2010 and the multi-year projection for 2011-12 and 2012-13.
- Restricted Program Balances – Report of restricted program balances 2010-11 as of December 1, 2010.

Fiscal Impact (Income/Expenditures)

Based on the current year budget revisions, the unrestricted deficit is currently projected to be \$1,292,627 and the restricted deficit is projected at \$1,163,595. The restricted deficit is based on the assumption that all restricted funds carried over from 2009-10 (\$1,163,595) will be expended in the current fiscal year. Estimates of restricted ending fund balances are provided in this packet.

Please feel free to call with any questions.

Thank you for your continued support.

2010-11 1st Interim Budget Revision Detail & Comparison to
2010-11 Adopted Budget Detail

2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ADOPTED JUNE 29, 2010		2010-11 1ST INTERIM DECEMBER 7, 2010		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/Decrease	Restricted	Combined Variance
REVENUE LIMIT SOURCES							
Revenue Limit State Aid	\$ 36,261,660	\$ -	\$ 39,741,053	\$ -	\$ 3,479,393	\$ -	
Homeowners Exemption	\$ 218,176	\$ -	\$ 219,587	\$ -	\$ 1,411	\$ -	
Secured Roll Taxes	\$ 21,587,871	\$ -	\$ 20,592,110	\$ -	\$ (995,761)	\$ -	
Unsecured Roll Taxes	\$ 822,778	\$ -	\$ 773,768	\$ -	\$ (49,010)	\$ -	
Prior Years' Taxes	\$ -	\$ -	\$ (5,326)	\$ -	\$ (5,326)	\$ -	
Supplemental Tax	\$ 354,791	\$ -	\$ 236,832	\$ -	\$ (117,959)	\$ -	
Education Revenue Augmentation Fund (ERAF)	\$ (1,912,909)	\$ -	\$ (2,238,712)	\$ -	\$ (325,803)	\$ -	
Supp Ed Revenue Augmentation Fund	\$ -	\$ -	\$ 1,097,737	\$ -	\$ 1,097,737	\$ -	
Community Redevelopment	\$ -	\$ -	\$ 71	\$ -	\$ 71	\$ -	
Community Day School (Quest Academy)	\$ (86,228)	\$ 86,228	\$ (86,549)	\$ 86,549	\$ (321)	\$ 321	
Special Ed - Transfer	\$ (1,735,192)	\$ 1,735,192	\$ (1,612,544)	\$ 1,612,544	\$ 122,648	\$ (122,648)	
PERS Reduction	\$ 297,286	\$ -	\$ 279,424	\$ -	\$ (17,862)	\$ -	
Special Ed - Property Tax Transfer per EC SEL	\$ -	\$ 371,764	\$ -	\$ 371,764	\$ -	\$ -	
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -	\$ -	\$ 4,215	\$ -	\$ 4,215	
Total Revenue Limit Sources	\$ 55,889,233	\$ 2,193,184	\$ 59,997,457	\$ 2,075,072	\$ 3,189,218	\$ (118,112)	\$ 3,071,106
FEDERAL REVENUE							
PL874 M&O - Federal Impact Aid	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
Tijuana Slough	\$ 7	\$ -	\$ 7	\$ -	\$ -	\$ -	
Miscellaneous Federal - MediCal Billing	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ -	
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. Dev	\$ -	\$ 2,199,248	\$ -	\$ 2,199,248	\$ -	\$ -	
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ -	\$ -	\$ 464,160	\$ -	\$ 464,160	
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 147,873	\$ -	\$ 147,873	\$ -	\$ -	
Sp. Ed-Prschl - ARRA	\$ -	\$ -	\$ -	\$ 110,961	\$ -	\$ 110,961	
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 238,885	\$ -	\$ 238,885	\$ -	\$ -	
Sp. Ed-Prschl Local - ARRA	\$ -	\$ -	\$ -	\$ 247,029	\$ -	\$ 247,029	
Sp. Ed. Preschool Staff Dev	\$ 803	\$ -	\$ -	\$ 1,017	\$ -	\$ 214	
Sp. Ed. Early Intervention Grant	\$ -	\$ 22,729	\$ -	\$ 22,729	\$ -	\$ -	
Title I - Basic	\$ -	\$ 1,934,310	\$ -	\$ 2,097,206	\$ -	\$ 162,896	
Title I - Carryover Prior Year	\$ -	\$ 350,000	\$ -	\$ 430,235	\$ -	\$ 80,235	
Title I - ARRA	\$ -	\$ 300,000	\$ -	\$ 340,349	\$ -	\$ 40,349	
Education Jobs Funds	\$ -	\$ -	\$ -	\$ 2,247,919	\$ -	\$ 2,247,919	
Title II Part A - Improving Teacher Quality	\$ -	\$ 637,424	\$ -	\$ 637,424	\$ -	\$ -	
Title II Part A - Carryover Prior Year	\$ -	\$ 190,000	\$ -	\$ 572,164	\$ -	\$ 382,164	
Title II Part A - Principal Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 1,839	\$ -	\$ 1,839	
Title II Part D - Enhancing Ed Tech	\$ -	\$ 16,122	\$ -	\$ 16,122	\$ -	\$ -	
Title II Part D - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Title II Part D - ARRA	\$ -	\$ -	\$ -	\$ 41,681	\$ -	\$ 41,681	
Title V Part A Innovative Strategies	\$ -	\$ -	\$ -	\$ 9,026	\$ -	\$ 9,026	
Title III Immigrant Ed.	\$ -	\$ -	\$ -	\$ 9,585	\$ -	\$ 9,585	
Title III Language English Proficient - Based LE	\$ -	\$ 293,231	\$ -	\$ 293,231	\$ -	\$ -	
Title III - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 130,237	\$ -	\$ 130,237	
Homeless Children Education	\$ -	\$ 28,665	\$ -	\$ 28,043	\$ -	\$ (622)	
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 150,000	\$ -	\$ 167,834	\$ -	\$ 17,834	
Total Federal Revenue	\$ 175,007	\$ 6,509,290	\$ 175,007	\$ 10,454,797	\$ -	\$ 3,945,507	\$ 3,945,507

2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ADOPTED JUNE 29, 2010		2010-11 1ST INTERIM DECEMBER 7, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/Decrease	Reallocated
OTHER STATE REVENUE						
Supplemental Hrly Programs	\$ 457,304	\$ -	\$ 434,997	\$ -	\$ (22,307)	\$ -
Special Education Infant	\$ -	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ -
Special Ed - 0910 SDA (Spec. Disabilities)	\$ -	\$ -	\$ -	\$ 725,698	\$ -	\$ 725,698
Economic Impact Aid	\$ -	\$ 1,095,904	\$ -	\$ 1,228,171	\$ -	\$ 132,267
Economic Impact Aid	\$ -	\$ 515,719	\$ -	\$ 512,781	\$ -	\$ (2,938)
Economic Impact Aide CO	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ (200,000)
HTS Transportation	\$ -	\$ 824,464	\$ -	\$ 824,464	\$ -	\$ -
SE Transportation	\$ -	\$ 105,664	\$ -	\$ 105,664	\$ -	\$ -
Class Size Reduction (incl penalties for class s	\$ 4,500,000	\$ -	\$ 3,726,009	\$ -	\$ (773,991)	\$ -
Mandated Cost Reimbursement (no funding in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,356,420	\$ 177,190	\$ 1,356,420	\$ 177,190	\$ -	\$ -
Lottery - Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp Ed Mandate Settlement (9th of 10 equal pmts. \$4	\$ 63,429	\$ -	\$ 63,429	\$ -	\$ -	\$ -
CELDT/Oral Hlth Testing	\$ 13,000	\$ -	\$ 13,000	\$ -	\$ -	\$ -
Star Testing	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Community Day School	\$ 22,872	\$ -	\$ 22,917	\$ -	\$ 45	\$ -
Deferred Maintenance State Funding	\$ 478,506	\$ -	\$ 478,506	\$ -	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 263,033	\$ -	\$ 263,033	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 4,708	\$ -	\$ 4,708	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,054	\$ -	\$ 78,054	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ 42,189	\$ -	\$ 58,694	\$ -	\$ 16,505	\$ -
Arts and Music Block Grant	\$ 97,715	\$ -	\$ 174,535	\$ -	\$ 76,820	\$ -
Supplemental School Counseling	\$ 188,150	\$ -	\$ 188,150	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 726,848	\$ -	\$ 726,848	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ 57,618	\$ -	\$ 57,618	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 11,806	\$ -	\$ 62,370	\$ -	\$ 50,564	\$ -
Staff Development - Administration	\$ 22,201	\$ -	\$ 22,201	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,622	\$ -	\$ 3,622	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 84,373	\$ -	\$ 120,188	\$ -	\$ 35,815	\$ -
Professional Development Block Grant	\$ 596,741	\$ -	\$ 596,741	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Transf	\$ 939,117	\$ -	\$ 939,117	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,069	\$ -	\$ 1,197,069	\$ -	\$ -	\$ -
Early Mental Health EMI 1 & 2	\$ -	\$ 459,860	\$ -	\$ 301,802	\$ -	\$ (158,058)
English Language Acquisition - Incl w EIA	\$ -	\$ 283,104	\$ -	\$ -	\$ -	\$ (283,104)
Special Education Mental Health - Non AB602	\$ -	\$ 61,433	\$ -	\$ 61,934	\$ -	\$ 501
Special Education Infant Discretionary	\$ -	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 19,328	\$ -	\$ 19,328	\$ -	\$ -
Spec Ed Low Incidence Entitlement (formerly F	\$ -	\$ 3,325	\$ -	\$ 3,325	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr 33	\$ -	\$ 3,779	\$ -	\$ 3,779	\$ -	\$ -
Total Other State Revenue	\$ 17,323,048	\$ 4,560,250	\$ 16,706,499	\$ 4,774,652	\$ (616,549)	\$ 214,366
						(402,183)

**2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT	EXPLANATION	2010-11 ADOPTED JUNE 29, 2010		2010-11 1ST INTERIM DECEMBER 7, 2010		Variance	
		Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Restricted
OTHER LOCAL REVENUES	RESOURCE						
Sale of Equipment (county auction)	0000/8631	\$ 4,250	\$ -	\$ 4,250	\$ -	\$ -	\$ -
Miscellaneous Fees	0000/8639	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Leases and Rentals (INCL SVE CC)	0000/8650	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Interest - General Fund	0000/8660	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Interest - TRANS	0000/8660-091	\$ 50,000	\$ -	\$ 50,794	\$ -	\$ 794	\$ -
Other Fees & Contracts	0000/8689	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees, etc)	0000/8699	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Donations (revenue recognized when received)	0000-191/8699	\$ -	\$ -	\$ 134,549	\$ -	\$ 134,549	\$ -
Mini-Grants (revenue recognized when received)	0000-192/8699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized when received)	0000-193 - 911	\$ -	\$ -	\$ 610	\$ -	\$ 610	\$ -
SDCOE Reimb P. JAMIESON	0000-920/8699	\$ 147,542	\$ -	\$ 147,542	\$ -	\$ -	\$ -
Community Redevelopment	9625/8625	\$ -	\$ 33,810	\$ -	\$ 33,810	\$ -	\$ -
Transportation Fees From Individuals (bus ticket)	7230/8675	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -
Transportation HTS / LEA billing	7230/8677	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
Transportation Misc billing	7230/8699	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Spec Ed Apport Transfer East County SELPA	6500/8792	\$ -	\$ 5,807,811	\$ -	\$ 6,421,682	\$ -	\$ 613,871
After School Learning - ASES	9065/8677	\$ -	\$ 1,395,097	\$ -	\$ 1,395,097	\$ -	\$ -
CPPW - Wellness Grant	9515-001/8677	\$ -	\$ -	\$ -	\$ 342,759	\$ -	\$ 342,759
SDYS PE Grant	9515-002/8677	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
Total Other Local Revenue		\$ 243,292	\$ 7,331,718	\$ 404,245	\$ 8,406,346	\$ 160,953	\$ 1,076,630
Total Revenue		\$ 67,549,580	\$ 20,594,446	\$ 70,283,202	\$ 25,712,839	\$ 2,731,622	\$ 5,138,391
							\$ 7,652,013

**2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 ADOPTED BUDGET				2010-11 1ST INTERIM DECEMBER 7, 2010				Variance		
	JUNE 29, 2010		REVENUE		DECEMBER 7, 2010		REVENUE		Unrestricted	Restricted	Combined Variance
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted			
EXPENDITURES											
1000 - CERTIFICATED SALARIES											
Certificated Teacher Salaries	\$ 32,825,567	\$ 8,058,472	\$ 32,183,746	\$ 7,801,339	\$ (641,821)	\$ (257,133)					
1011 TITLE SHIFT	\$ (2,166,946)	\$ 2,166,946	\$ -	\$ -	\$ 2,166,946	\$ (2,166,946)					
Certificated Pupil Support Salaries	\$ 1,897,603	\$ 387,099	\$ 1,640,758	\$ 2,303,000	\$ (256,845)	\$ 1,915,901					
Certificated Suprv. and Admin. Salaries	\$ 3,241,988	\$ 177,779	\$ 3,215,473	\$ 182,733	\$ (26,515)	\$ 4,954					
Other Certificated Salaries	\$ 497,727	\$ 621,964	\$ 471,426	\$ 534,977	\$ (26,301)	\$ (86,987)					
Total Certificated Salaries	\$ 36,295,939	\$ 11,417,260	\$ 37,511,403	\$ 10,822,049	\$ 1,215,462	\$ (598,213)					\$ 625,253
2000 - CLASSIFIED SALARIES											
Instructional Aides Salaries	\$ 82,903	\$ 2,783,727	\$ 106,060	\$ 2,788,023	\$ 23,157	\$ 4,296					
Classified Support Salaries	\$ 2,821,303	\$ 3,327,719	\$ 2,741,200	\$ 3,252,964	\$ (80,103)	\$ (74,755)					
Classified Suprv and Admin Salary	\$ 657,379	\$ 375,672	\$ 659,872	\$ 384,097	\$ 2,493	\$ 8,425					
Clerical and Office Salaries	\$ 4,540,549	\$ 347,556	\$ 4,535,875	\$ 394,142	\$ (4,674)	\$ 46,586					
Other Classified Salaries	\$ 585,333	\$ 954,769	\$ 679,040	\$ 928,968	\$ 93,707	\$ (25,801)					
Total Classified Salaries	\$ 8,687,467	\$ 7,789,443	\$ 8,722,047	\$ 7,748,194	\$ 34,580	\$ (41,249)					\$ (6,669)
3000 - EMPLOYEE BENEFITS											
State Teacher Retirement	\$ 3,205,525	\$ 778,259	\$ 3,116,048	\$ 923,748	\$ (89,477)	\$ 145,489					
Public Employees Retirement	\$ 837,935	\$ 711,028	\$ 805,016	\$ 739,019	\$ (32,919)	\$ 27,991					
OASDI/Medicare/Alternative	\$ 1,169,740	\$ 690,392	\$ 1,140,042	\$ 731,905	\$ (29,698)	\$ 41,513					
Health & Welfare Benefits	\$ 4,527,031	\$ 2,160,257	\$ 4,378,239	\$ 2,399,377	\$ (148,792)	\$ 239,120					
State Unemployment Insurance	\$ 342,529	\$ 125,738	\$ 332,691	\$ 139,326	\$ (9,838)	\$ 13,588					
Workers Compensation	\$ 1,014,156	\$ 371,969	\$ 912,090	\$ 385,446	\$ (102,066)	\$ 13,477					
Retiree Benefits	\$ 1,290,416	\$ 76,545	\$ 1,290,416	\$ 66,688	\$ -	\$ (9,857)					
Public Emp. Retirement Reduction	\$ 85,289	\$ 153,607	\$ 94,977	\$ 126,329	\$ 9,688	\$ (27,278)					
Other Benefits	\$ 1,301,367	\$ 428,216	\$ 1,307,810	\$ 447,942	\$ 6,443	\$ 19,726					
Total Employee Benefits	\$ 13,773,985	\$ 5,496,011	\$ 13,377,329	\$ 5,959,780	\$ (396,659)	\$ 463,789					\$ 67,110
4000 - BOOKS AND SUPPLIES											
Textbooks	\$ 504,762	\$ 177,190	\$ 647,834	\$ 192,298	\$ 143,072	\$ 15,108					
Books Other than Textbooks	\$ -	\$ 6,788	\$ 1,500	\$ 5,109	\$ 1,500	\$ (1,679)					
Materials and Supplies	\$ 977,302	\$ 1,551,927	\$ 1,312,370	\$ 5,660,108	\$ 335,068	\$ 4,108,181					
Non-Capitalized Equipment	\$ 79,398	\$ 66,998	\$ 79,588	\$ 196,344	\$ 190	\$ 129,346					
Total Books and Supplies	\$ 1,561,462	\$ 1,802,903	\$ 2,041,292	\$ 6,053,859	\$ 479,838	\$ 4,250,956					\$ 4,230,786

2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ADOPTED JUNE 29, 2010		2010-11 1ST INTERIM DECEMBER 31, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
5000 - SERVICES, OTHER EXPENSES						
Travel and Conferences	\$ 89,057	\$ 45,643	\$ 143,153	\$ 73,332	\$ 54,096	\$ 27,689
Dues and Memberships	\$ 24,429	\$ -	\$ 24,559	\$ -	\$ 130	\$ -
Other Insurance - Property and Liability	\$ 513,090	\$ 31,540	\$ 513,963	\$ 32,525	\$ 873	\$ 985
Utilities	\$ 2,314,601	\$ -	\$ 2,352,010	\$ -	\$ 37,409	\$ -
Rentals, Leases and Repairs	\$ 778,040	\$ 36,316	\$ 813,612	\$ 35,581	\$ 35,572	\$ (735)
Transfer of Costs - Interfund	\$ 47,945	\$ (88,649)	\$ (294,578)	\$ (87,944)	\$ (342,523)	\$ 705
Other Operating Expenses - Contracts	\$ 768,904	\$ 1,706,432	\$ 840,124	\$ 2,914,084	\$ 71,220	\$ 1,207,652
Communications	\$ 187,038	\$ 20,982	\$ 211,050	\$ 22,025	\$ 24,012	\$ 1,043
Total Services, Other Expenses	\$ 4,723,104	\$ 1,752,264	\$ 4,803,893	\$ 2,969,663	\$ (119,211)	\$ 1,237,339
6000 - CAPITAL OUTLAY						
Sites and Improvement of Sites	\$ -	\$ -	\$ 1,606	\$ -	\$ 1,606	\$ -
Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - New	\$ -	\$ 3,266	\$ -	\$ 679	\$ -	\$ (2,587)
Equipment - Replacement	\$ 67,324	\$ -	\$ 67,324	\$ 10,000	\$ -	\$ 10,000
Total Capital Outlay	\$ 67,324	\$ 3,266	\$ 68,930	\$ 10,679	\$ 1,606	\$ 7,413
7000 - OTHER OUTGO						
Indirect Cost - CATEGORICAL FUNDS	\$ (164,887)	\$ 164,887	\$ (310,132)	\$ 310,132	\$ (145,245)	\$ 145,245
Debt Service Pmnts - NEW RICOH EQUIP	\$ 33,786	\$ -	\$ 33,786	\$ -	\$ -	\$ -
Transfers of Indirect - Interfund - CN & CDC	\$ (233,615)	\$ -	\$ (279,517)	\$ -	\$ (45,902)	\$ -
Total Other Outgo & Support	\$ (364,716)	\$ 164,887	\$ (555,863)	\$ 310,132	\$ (791,147)	\$ (45,902)
Total Expenditures	\$ 64,744,968	\$ 28,421,034	\$ 63,769,031	\$ 33,894,296	\$ 1,024,463	\$ 5,473,262
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,805,072	\$ (7,926,586)	\$ 4,314,171	\$ (8,161,457)	\$ 1,709,159	\$ (364,871)

2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2010-11 ADOPTED JUNE 29, 2010		2010-11 1ST INTERIM DECEMBER 7, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
					Increase/(Decrease)	Combined Variance
Other Financing Sources and Uses						
8000 - TRANSFERS IN						
Interfund xfr 40 - Cert & Class Ely Retire Incent	\$ 399,563	\$ -	\$ 399,564	\$ -	\$ 1	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 111,500	\$ -	\$ 111,500	\$ -	\$ -	\$ -
Interfund xfr 17-opt out 1x 1% sly reduction	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Interfund-Ent Fund Indir (ESS/SSPS)	\$ 341,818	\$ -	\$ -	\$ -	\$ (341,818)	\$ -
Total Transfers In	\$ 1,552,881	\$ -	\$ 1,211,064	\$ -	\$ (341,817)	\$ (341,817)
7000 - TRANSFERS OUT						
Other Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS						
Class Size Reduction Encroachment	\$ (1,729,969)	\$ -	\$ (2,016,658)	\$ -	\$ (286,689)	\$ -
Class Size Reduction Contribution	\$ 1,729,969	\$ -	\$ 2,016,658	\$ -	\$ 286,689	\$ -
Lottery Contribution	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
Lottery Contribution	\$ (1,500,000)	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ -
Special Education Encroachment	\$ (3,466,954)	\$ 3,466,954	\$ (2,658,230)	\$ 2,658,230	\$ 808,724	\$ (808,724)
Home To School Transp. Encroachment	\$ (233,719)	\$ 233,719	\$ (233,719)	\$ 233,719	\$ -	\$ -
Special Ed Transp Encroachment	\$ (1,412,654)	\$ 1,412,654	\$ (1,412,654)	\$ 1,412,654	\$ -	\$ -
Restricted Maintenance Contribution	\$ (2,243,700)	\$ 2,243,700	\$ (2,243,700)	\$ 2,243,700	\$ -	\$ -
Supplemental Grant Transfer to Transportation	\$ (469,559)	\$ -	\$ (469,559)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,559	\$ -	\$ 469,559	\$ -	\$ -
Total Contributions	\$ (7,826,586)	\$ 7,826,586	\$ (7,017,862)	\$ 7,017,862	\$ 808,724	\$ (808,724)
Total Other Financing Sources and Uses	\$ (6,273,705)	\$ 7,826,586	\$ (5,806,788)	\$ 7,017,862	\$ 466,907	\$ (808,724)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,468,693)	\$ -	\$ (1,292,627)	\$ (1,163,595)	\$ 2,176,066	\$ (1,163,596)

2010-11 1ST INTERIM DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ADOPTED JUNE 29, 2010		2010-11 1ST INTERIM DECEMBER 7, 2010		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
			Increase/Decrease			Combined Variance
BEGINNING FUND BALANCE	\$ 7,396,562	\$ 1,163,595	\$ 7,396,562	\$ 1,163,595	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,468,693)	\$ -	\$ (1,292,627)	\$ (1,163,595)	\$ 2,176,066	\$ (1,163,595)
ENDING FUND BALANCE	\$ 3,927,869	\$ 1,163,595	\$ 6,103,935	\$ -	\$ 2,176,066	\$ (1,163,595)
COMPOSITIONS OF ENDING FUND BALANCE						
Reserved Amounts	\$ -	\$ -	\$ 66,000	\$ -	\$ 66,000	\$ -
Revolving Cash	\$ -	\$ -	\$ 116,051	\$ -	\$ 116,051	\$ -
Stores	4.22%		3.00%			
Designated Amounts	\$ 3,927,869	\$ -	\$ 2,989,899	\$ -	\$ (937,970)	\$ (937,970)
Economic Uncertainties	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
1 time Opt Out Transfer	\$ -	\$ -	\$ 283,224	\$ -	\$ 283,224	\$ -
Lottery Reserve Prior Year Revenue	\$ -	\$ -	\$ 782,455	\$ -	\$ 782,455	\$ -
Vacation Balance @ June 30, 2010	\$ -	\$ -	\$ 3,071,106	\$ -	\$ 3,071,106	\$ -
Change in Revenue Limit from Adopted	\$ -	\$ -	\$ (1,904,800)	\$ -	\$ (1,904,800)	\$ (1,904,800)
Undesignated Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 3,927,869	\$ 1,163,595	\$ 6,103,935	\$ -	\$ 2,176,066	\$ (1,163,595)

Form 011 ~ Unrestricted General Fund Revenue & Expenditures

2010-11 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	55,808,233.00	58,997,451.00	8,580,122.49	58,997,451.00	0.00	0.0%
2) Federal Revenue		8100-8299	175,007.00	175,007.00	43,063.24	175,007.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,323,048.00	10,706,499.00	97,191.29	10,706,499.00	0.00	0.0%
4) Other Local Revenue		8600-8799	243,292.00	404,245.00	246,291.37	404,245.00	0.00	0.0%
5) TOTAL, REVENUES			67,549,580.00	70,283,202.00	8,966,668.39	70,283,202.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,295,939.00	37,511,403.00	12,261,752.03	37,511,403.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,687,467.00	8,722,047.00	2,748,399.73	8,722,047.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,773,988.00	13,377,329.00	4,251,166.62	13,377,329.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,561,462.00	2,041,292.00	387,853.84	2,041,292.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,723,104.00	4,603,893.00	1,280,294.77	4,603,893.00	0.00	0.0%
6) Capital Outlay		6000-6999	67,324.00	68,930.00	4,468.60	68,930.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,786.00	33,786.00	8,707.69	33,786.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(398,502.00)	(589,649.00)	0.00	(589,649.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			64,744,568.00	65,769,031.00	20,942,643.28	65,769,031.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,805,012.00	4,514,171.00	(11,975,974.89)	4,514,171.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,552,882.00	1,211,064.00	1,099,564.00	1,211,064.00	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	(7,826,586.00)	(7,017,862.00)	0.00	(7,017,862.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,273,704.00)	(5,806,798.00)	1,099,564.00	(5,806,798.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,468,692.00)	(1,292,627.00)	(10,876,410.89)	(1,292,627.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,396,562.09	7,396,562.09		7,396,562.09	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)			7,396,562.09	7,396,562.09		7,396,562.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,396,562.09	7,396,562.09		7,396,562.09		
2) Ending Balance, June 30 (E + F1e)			3,927,870.09	6,103,935.09		6,103,935.09		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	45,169.58	66,000.00		66,000.00		
Stores		9712	116,050.69	116,050.69		116,050.69		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,094,968.06	2,989,899.00		2,989,899.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,671,681.76	2,931,985.40		2,931,985.40		
1 Time Opt Out Transfer	0000	9780	700,000.00					
Vacation Liability as of June 30, 2010	0000	9780	782,454.80					
GASB 45 Liability Partial	0000	9780	189,226.96					
1 Time Option Out Transfer	0000	9780		700,000.00				
Vacation Liability @ June 30, 2010	0000	9780		782,454.80				
Change in Rev Limit from Adopted	0000	9780		1,166,306.60				
Lottery	1100	9780		283,224.00				
1 Time Option Out Transfer	0000	9780				700,000.00		
Vacation Liability @ June 30, 2010	0000	9780				782,454.80		
Change in Rev Limit from Adopted	0000	9780				1,166,306.60		
Lottery	1100	9780				283,224.00		
c) Undesignated Amount						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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,261,660.00	39,741,053.00	7,679,547.00	39,741,053.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	218,176.00	219,587.00	10.24	219,587.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,587,871.00	20,592,110.00	(44,390.72)	20,592,110.00	0.00	0.0%
Unsecured Roll Taxes		8042	822,778.00	773,768.00	756,589.97	773,768.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(5,326.00)	11,233.31	(5,326.00)	0.00	0.0%
Supplemental Taxes		8044	354,791.00	236,832.00	59,746.81	236,832.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,912,909.00)	(2,238,712.00)	0.00	(2,238,712.00)	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	1,097,737.00	0.00	1,097,737.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	71.00	10.87	71.00	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			57,332,367.00	60,417,120.00	8,462,747.48	60,417,120.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,821,420.00)	(1,699,093.00)	0.00	(1,699,093.00)	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	297,286.00	279,424.00	117,375.01	279,424.00	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			55,808,233.00	58,997,451.00	8,580,122.49	58,997,451.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	50,000.00	50,000.00	6,945.19	50,000.00	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	7.00	7.00	0.00	7.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	125,000.00	125,000.00	36,118.05	125,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			175,007.00	175,007.00	43,063.24	175,007.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,500,000.00	3,726,009.00	0.00	3,726,009.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,356,420.00	1,356,420.00	17,543.29	1,356,420.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,466,628.00	5,624,070.00	79,648.00	5,624,070.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,323,048.00	10,706,499.00	97,191.29	10,706,499.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 First Interim
General Fund
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	4,250.00	4,250.00	0.00	4,250.00	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	2,000.00	2,000.00	727.40	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	25,000.00	21,973.47	25,000.00	0.00	0.0%
Interest		8660	60,000.00	60,794.00	62,147.49	60,794.00	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	4,500.00	4,500.00	528.91	4,500.00	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	172,542.00	307,701.00	160,914.10	307,701.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			243,292.00	404,245.00	246,291.37	404,245.00	0.00	0.0%
TOTAL, REVENUES			67,549,580.00	70,283,202.00	8,966,668.39	70,283,202.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,658,621.00	32,183,746.00	10,533,416.16	32,183,746.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,897,603.00	1,640,758.00	520,805.45	1,640,758.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,241,988.00	3,215,473.00	1,075,652.16	3,215,473.00	0.00	0.0%
Other Certificated Salaries		1900	497,727.00	471,426.00	131,878.26	471,426.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			36,295,939.00	37,511,403.00	12,261,752.03	37,511,403.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	82,903.00	106,060.00	37,768.35	106,060.00	0.00	0.0%
Classified Support Salaries		2200	2,821,303.00	2,741,200.00	944,535.95	2,741,200.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	657,379.00	659,872.00	218,322.79	659,872.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,540,549.00	4,535,875.00	1,436,234.60	4,535,875.00	0.00	0.0%
Other Classified Salaries		2900	585,333.00	679,040.00	111,538.04	679,040.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,687,467.00	8,722,047.00	2,748,399.73	8,722,047.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,205,525.00	3,116,048.00	1,031,996.65	3,116,048.00	0.00	0.0%
PERS		3201-3202	837,935.00	805,016.00	273,610.03	805,016.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,169,740.00	1,140,042.00	372,897.61	1,140,042.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,527,031.00	4,378,239.00	786,151.79	4,378,239.00	0.00	0.0%
Unemployment Insurance		3501-3502	342,529.00	332,691.00	108,685.17	332,691.00	0.00	0.0%
Workers' Compensation		3601-3602	1,014,156.00	912,090.00	296,327.95	912,090.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,290,416.00	1,290,416.00	420,035.24	1,290,416.00	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	85,289.00	94,977.00	59,107.35	94,977.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,301,367.00	1,307,810.00	902,354.83	1,307,810.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,773,988.00	13,377,329.00	4,251,166.62	13,377,329.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	504,762.00	647,834.00	195,010.60	647,834.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,500.00	1,259.01	1,500.00	0.00	0.0%
Materials and Supplies		4300	977,302.00	1,312,370.00	209,519.08	1,312,370.00	0.00	0.0%
Noncapitalized Equipment		4400	79,398.00	79,588.00	(17,934.85)	79,588.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,561,462.00	2,041,292.00	387,853.84	2,041,292.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	89,057.00	143,153.00	21,638.75	143,153.00	0.00	0.0%
Dues and Memberships		5300	24,429.00	24,559.00	24,103.98	24,559.00	0.00	0.0%
Insurance		5400-5450	513,090.00	513,963.00	26,655.00	513,963.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,314,601.00	2,352,010.00	610,371.48	2,352,010.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	778,040.00	813,612.00	337,802.60	813,612.00	0.00	0.0%
Transfers of Direct Costs		5710	71,091.00	70,386.00	4,301.45	70,386.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,146.00)	(364,964.00)	(14,442.84)	(364,964.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	768,904.00	840,124.00	233,948.03	840,124.00	0.00	0.0%
Communications		5900	187,038.00	211,050.00	35,916.32	211,050.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,723,104.00	4,603,893.00	1,280,294.77	4,603,893.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	1,606.00	1,606.00	1,606.00	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	67,324.00	67,324.00	2,862.60	67,324.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,324.00	68,930.00	4,468.60	68,930.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	6,553.00	6,553.00	1,783.95	6,553.00	0.00	0.0%
Other Debt Service - Principal		7439	27,233.00	27,233.00	6,923.74	27,233.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,786.00	33,786.00	8,707.69	33,786.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(164,887.00)	(310,132.00)	0.00	(310,132.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(233,615.00)	(279,517.00)	0.00	(279,517.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(398,502.00)	(589,649.00)	0.00	(589,649.00)	0.00	0.0%
TOTAL, EXPENDITURES			64,744,568.00	65,769,031.00	20,942,643.28	65,769,031.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,211,064.00	1,211,064.00	1,099,564.00	1,211,064.00	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	341,818.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,552,882.00	1,211,064.00	1,099,564.00	1,211,064.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,357,027.00)	(6,548,303.00)	0.00	(6,548,303.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	(469,559.00)	(469,559.00)	0.00	(469,559.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,826,586.00)	(7,017,862.00)	0.00	(7,017,862.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,273,704.00)	(5,806,798.00)	1,099,564.00	(5,806,798.00)	0.00	0.0%

Form 011 ~ Restricted General Fund Revenue & Expenditures

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,193,184.00	2,075,072.00	4,215.00	2,075,072.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,509,290.00	10,454,797.00	3,597,711.17	10,454,797.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,560,256.00	4,774,622.00	1,134,266.05	4,774,622.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,331,718.00	8,408,348.00	1,343,901.49	8,408,348.00	0.00	0.0%
5) TOTAL, REVENUES			20,594,448.00	25,712,839.00	6,080,095.71	25,712,839.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,412,260.00	10,822,049.00	3,366,099.13	10,822,049.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,789,443.00	7,748,194.00	2,322,298.56	7,748,194.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,496,011.00	5,959,780.00	1,432,515.29	5,959,780.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,802,903.00	6,053,859.00	526,480.84	6,053,859.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,752,264.00	2,989,603.00	376,857.59	2,989,603.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,266.00	10,679.00	8,099.17	10,679.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	164,887.00	310,132.00	0.00	310,132.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,421,034.00	33,894,296.00	8,032,350.58	33,894,296.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,826,586.00)	(8,181,457.00)	(1,952,254.87)	(8,181,457.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,826,586.00	7,017,862.00	0.00	7,017,862.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,826,586.00	7,017,862.00	0.00	7,017,862.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,163,595.00)	(1,952,254.87)	(1,163,595.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,163,595.00	1,163,595.00		1,163,595.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,163,595.00	1,163,595.00		1,163,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,163,595.00	1,163,595.00		1,163,595.00		
2) Ending Balance, June 30 (E + F1e)			1,163,595.00	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	1,163,595.00	0.00		0.00		
Correction in 1011	4045	9780	(1.00)					
Medi-Cal Billing Option	5640	9780	158,976.62					
English Language Acquisition Pgm	6286	9780	232,981.06					
Lottery	6300	9780	0.07					
Economic Impact Aid (EIA)	7090	9780	195,705.36					
Economic Impact Aid (LEP)	7091	9780	302,889.75					
Restricted Maintenance	8150	9780	2.00					
Community Redevelopment - Res 962!	9010	9780	273,041.14					
c) Undesignated Amount						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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	86,228.00	86,549.00	0.00	86,549.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,735,192.00	1,612,544.00	0.00	1,612,544.00	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	371,764.00	375,979.00	4,215.00	375,979.00	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			2,193,184.00	2,075,072.00	4,215.00	2,075,072.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,199,248.00	2,199,248.00	0.00	2,199,248.00	0.00	0.0%
Special Education Discretionary Grants		8182	387,561.00	1,209,925.00	379,643.23	1,209,925.00	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	22,729.00	22,729.00	0.00	22,729.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,721,087.00	6,827,018.00	3,111,077.20	6,827,018.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	178,665.00	195,877.00	106,990.74	195,877.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,509,290.00	10,454,797.00	3,597,711.17	10,454,797.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	790,000.00	725,698.00	725,698.00	725,698.00	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	824,464.00	824,464.00	0.00	824,464.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,811,623.00	1,740,952.00	0.00	1,740,952.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	105,664.00	105,664.00	0.00	105,664.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	790,000.00	147,819.00	790,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	177,190.00	177,190.00	11,935.05	177,190.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	851,315.00	410,654.00	248,816.00	410,654.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,560,256.00	4,774,622.00	1,134,268.05	4,774,622.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	33,810.00	33,810.00	0.00	33,810.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	17,360.41	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Services	All Other	8677	1,395,097.00	1,857,856.00	24,784.08	1,857,856.00	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	10,000.00	10,000.00	8,308.00	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,807,811.00	6,421,682.00	1,293,449.00	6,421,682.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,331,718.00	8,408,348.00	1,343,901.49	8,408,348.00	0.00	0.0%
TOTAL, REVENUES			20,594,448.00	25,712,839.00	6,080,095.71	25,712,839.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,225,418.00	7,601,339.00	2,399,890.77	7,801,339.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	387,099.00	2,303,000.00	730,128.65	2,303,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,779.00	182,733.00	67,062.04	182,733.00	0.00	0.0%
Other Certificated Salaries		1900	621,964.00	534,977.00	169,017.67	534,977.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,412,260.00	10,822,049.00	3,366,099.13	10,822,049.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,783,727.00	2,788,023.00	737,927.22	2,788,023.00	0.00	0.0%
Classified Support Salaries		2200	3,327,719.00	3,252,964.00	1,040,759.47	3,252,964.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	375,672.00	384,097.00	140,426.62	384,097.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	347,556.00	394,142.00	119,317.94	394,142.00	0.00	0.0%
Other Classified Salaries		2900	954,769.00	928,968.00	283,867.31	928,968.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,789,443.00	7,748,194.00	2,322,298.56	7,748,194.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	778,259.00	923,748.00	268,782.99	923,748.00	0.00	0.0%
PERS		3201-3202	711,028.00	739,019.00	233,388.44	739,019.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	690,392.00	731,905.00	227,510.80	731,905.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,160,257.00	2,399,377.00	412,656.70	2,399,377.00	0.00	0.0%
Unemployment Insurance		3501-3502	125,738.00	139,326.00	41,646.92	139,326.00	0.00	0.0%
Workers' Compensation		3601-3602	371,969.00	385,446.00	113,571.69	385,446.00	0.00	0.0%
OPEB, Allocated		3701-3702	76,545.00	66,688.00	0.00	66,688.00	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	153,607.00	126,329.00	37,764.20	126,329.00	0.00	0.0%
Other Employee Benefits		3901-3902	428,216.00	447,942.00	97,193.55	447,942.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,496,011.00	5,959,780.00	1,432,515.29	5,959,780.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	177,190.00	192,298.00	5,570.31	192,298.00	0.00	0.0%
Books and Other Reference Materials		4200	6,788.00	5,109.00	855.81	5,109.00	0.00	0.0%
Materials and Supplies		4300	1,551,927.00	5,660,108.00	214,121.41	5,660,108.00	0.00	0.0%
Noncapitalized Equipment		4400	66,998.00	196,344.00	305,933.31	196,344.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,802,903.00	6,053,859.00	526,480.84	6,053,859.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,643.00	73,332.00	6,600.46	73,332.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	31,540.00	32,525.00	0.00	32,525.00	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	36,316.00	35,581.00	9,518.46	35,581.00	0.00	0.0%
Transfers of Direct Costs		5710	(71,091.00)	(70,386.00)	(4,301.45)	(70,386.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,558.00)	(17,558.00)	(7,052.03)	(17,558.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,706,432.00	2,914,084.00	367,940.02	2,914,084.00	0.00	0.0%
Communications		5900	20,982.00	22,025.00	4,152.13	22,025.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,752,264.00	2,989,603.00	376,857.59	2,989,603.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,266.00	679.00	0.00	679.00	0.00	0.0%
Equipment Replacement		6500	0.00	10,000.00	8,099.17	10,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,266.00	10,679.00	8,099.17	10,679.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	164,887.00	310,132.00	0.00	310,132.00	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			164,887.00	310,132.00	0.00	310,132.00	0.00	0.0%
TOTAL, EXPENDITURES			28,421,034.00	33,894,296.00	8,032,350.58	33,894,296.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,357,027.00	6,548,303.00	0.00	6,548,303.00	0.00	0.0%
Contributions from Restricted Revenues		8990	469,559.00	469,559.00	0.00	469,559.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,826,586.00	7,017,862.00	0.00	7,017,862.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,826,586.00	7,017,862.00	0.00	7,017,862.00	0.00	0.0%

**Form 011 ~ Restricted & Unrestricted Combined General Fund
Revenue & Expenditures**

2010-11 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	58,001,417.00	61,072,523.00	8,584,337.49	61,072,523.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,884,297.00	10,629,804.00	3,640,774.41	10,629,804.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,883,304.00	15,481,121.00	1,231,459.34	15,481,121.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,575,010.00	6,812,593.00	1,590,192.86	8,812,593.00	0.00	0.0%
5) TOTAL, REVENUES			88,144,028.00	95,996,041.00	15,046,764.10	95,996,041.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,708,199.00	48,333,452.00	15,627,851.16	48,333,452.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,476,910.00	16,470,241.00	5,070,698.29	16,470,241.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,269,999.00	19,337,109.00	5,683,681.91	19,337,109.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,364,365.00	8,095,151.00	914,334.68	8,095,151.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,475,368.00	7,593,496.00	1,657,152.36	7,593,496.00	0.00	0.0%
6) Capital Outlay		6000-6999	70,590.00	79,609.00	12,567.77	79,609.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,786.00	33,786.00	8,707.69	33,786.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(233,615.00)	(279,517.00)	0.00	(279,517.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			93,165,602.00	99,663,327.00	28,974,993.86	99,663,327.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,021,574.00)	(3,667,286.00)	(13,928,229.76)	(3,667,286.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,552,882.00	1,211,064.00	1,099,564.00	1,211,064.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,552,882.00	1,211,064.00	1,099,564.00	1,211,064.00		

2010-11 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,468,692.00)	(2,456,222.00)	(12,828,665.76)	(2,456,222.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,560,157.09	8,560,157.09		8,560,157.09	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)			8,560,157.09	8,560,157.09		8,560,157.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,560,157.09	8,560,157.09		8,560,157.09		
2) Ending Balance, June 30 (E + F1e)			5,091,465.09	6,103,935.09		6,103,935.09		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	45,169.58	66,000.00		66,000.00		
Stores		9712	116,050.69	116,050.69		116,050.69		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,094,968.06	2,989,899.00		2,989,899.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,835,276.76	2,931,985.40		2,931,985.40		
1 Time Opt Out Transfer	0000	9780	700,000.00					
Vacation Liability as of June 30, 2010	0000	9780	782,454.80					
GASB 45 Liability Partial	0000	9780	189,226.96					
Correction in 1011	4045	9780	(1.00)					
Medi-Cal Billing Option	5640	9780	158,976.62					
English Language Acquisition Pgm	6286	9780	232,981.06					
Lottery	6300	9780	0.07					
Economic Impact Aid (EIA)	7090	9780	195,705.36					
Economic Impact Aid (LEP)	7091	9780	302,889.75					
Restricted Maintenance	8150	9780	2.00					
Community Redevelopment - Res 962	9010	9780	273,041.14					
1 Time Option Out Transfer	0000	9780		700,000.00				
Vacation Liability @ June 30, 2010	0000	9780		782,454.80				
Change in Rev Limit from Adopted	0000	9780		1,166,306.60				
Lottery	1100	9780		283,224.00				
1 Time Option Out Transfer	0000	9780			700,000.00			
Vacation Liability @ June 30, 2010	0000	9780			782,454.80			
Change in Rev Limit from Adopted	0000	9780			1,166,306.60			
Lottery	1100	9780			283,224.00			
c) Undesignated Amount						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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,261,660.00	39,741,053.00	7,879,547.00	39,741,053.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	218,176.00	219,587.00	10.24	219,587.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,587,871.00	20,592,110.00	(44,390.72)	20,592,110.00	0.00	0.0%
Unsecured Roll Taxes		8042	822,778.00	773,768.00	756,589.97	773,768.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(5,326.00)	11,233.31	(5,326.00)	0.00	0.0%
Supplemental Taxes		8044	354,791.00	236,832.00	59,746.81	236,832.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,912,909.00)	(2,238,712.00)	0.00	(2,238,712.00)	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	1,097,737.00	0.00	1,097,737.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	71.00	10.87	71.00	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			57,332,367.00	60,417,120.00	8,462,747.48	60,417,120.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,821,420.00)	(1,699,093.00)	0.00	(1,699,093.00)	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	86,228.00	86,549.00	0.00	86,549.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,735,192.00	1,612,544.00	0.00	1,612,544.00	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	297,286.00	279,424.00	117,375.01	279,424.00	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	371,764.00	375,979.00	4,215.00	375,979.00	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			58,001,417.00	61,072,523.00	8,584,337.49	61,072,523.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	50,000.00	50,000.00	6,945.19	50,000.00	0.00	0.0%
Special Education Entitlement		8181	2,199,248.00	2,199,248.00	0.00	2,199,248.00	0.00	0.0%
Special Education Discretionary Grants		8182	387,561.00	1,209,925.00	379,643.23	1,209,925.00	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	7.00	7.00	0.00	7.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	22,729.00	22,729.00	0.00	22,729.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,721,087.00	6,827,018.00	3,111,077.20	6,827,018.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	303,665.00	320,877.00	143,108.79	320,877.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,684,297.00	10,629,804.00	3,640,774.41	10,629,804.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	790,000.00	725,698.00	725,698.00	725,698.00	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	824,464.00	824,464.00	0.00	824,464.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,811,623.00	1,740,952.00	0.00	1,740,952.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	105,664.00	105,664.00	0.00	105,664.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	790,000.00	147,819.00	790,000.00	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	4,500,000.00	3,726,009.00	0.00	3,726,009.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,533,610.00	1,533,610.00	29,478.34	1,533,610.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,317,943.00	6,034,724.00	328,464.00	6,034,724.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,883,304.00	15,481,121.00	1,231,459.34	15,481,121.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	33,810.00	33,810.00	0.00	33,810.00	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	4,250.00	4,250.00	0.00	4,250.00	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	2,000.00	2,000.00	727.40	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	25,000.00	21,973.47	25,000.00	0.00	0.0%
Interest		8660	60,000.00	60,794.00	62,147.49	60,794.00	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	17,360.41	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Services	All Other	8677	1,395,097.00	1,857,856.00	24,784.08	1,857,856.00	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	4,500.00	4,500.00	528.91	4,500.00	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	182,542.00	317,701.00	169,222.10	317,701.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,807,811.00	6,421,682.00	1,293,449.00	6,421,682.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,575,010.00	8,812,593.00	1,590,192.86	8,812,593.00	0.00	0.0%
TOTAL, REVENUES			88,144,028.00	95,996,041.00	15,046,764.10	95,996,041.00	0.00	0.0%

2010-11 First Interim
General Fund
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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,884,039.00	39,985,085.00	12,933,306.93	39,985,085.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,284,702.00	3,943,758.00	1,250,934.10	3,943,758.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,419,767.00	3,398,206.00	1,142,714.20	3,398,206.00	0.00	0.0%
Other Certificated Salaries		1900	1,119,691.00	1,006,403.00	300,895.93	1,006,403.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,708,199.00	48,333,452.00	15,627,851.16	48,333,452.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,866,630.00	2,894,083.00	775,695.57	2,894,083.00	0.00	0.0%
Classified Support Salaries		2200	6,149,022.00	5,994,164.00	1,985,295.42	5,994,164.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,033,051.00	1,043,969.00	358,749.41	1,043,969.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,888,105.00	4,930,017.00	1,555,552.54	4,930,017.00	0.00	0.0%
Other Classified Salaries		2900	1,540,102.00	1,608,008.00	395,405.35	1,608,008.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,476,910.00	16,470,241.00	5,070,698.29	16,470,241.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,983,784.00	4,039,796.00	1,300,779.64	4,039,796.00	0.00	0.0%
PERS		3201-3202	1,548,963.00	1,544,035.00	506,998.47	1,544,035.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,860,132.00	1,871,947.00	600,408.41	1,871,947.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,687,288.00	6,777,616.00	1,198,808.49	6,777,616.00	0.00	0.0%
Unemployment Insurance		3501-3502	468,267.00	472,017.00	150,332.09	472,017.00	0.00	0.0%
Workers' Compensation		3601-3602	1,386,125.00	1,297,536.00	409,899.64	1,297,536.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,366,961.00	1,357,104.00	420,035.24	1,357,104.00	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	238,896.00	221,306.00	96,871.55	221,306.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,729,583.00	1,755,752.00	999,548.38	1,755,752.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,269,999.00	19,337,109.00	5,683,681.91	19,337,109.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	681,952.00	840,132.00	200,580.91	840,132.00	0.00	0.0%
Books and Other Reference Materials		4200	6,788.00	6,609.00	2,114.82	6,609.00	0.00	0.0%
Materials and Supplies		4300	2,529,229.00	6,972,478.00	423,640.49	6,972,478.00	0.00	0.0%
Noncapitalized Equipment		4400	146,396.00	275,932.00	287,998.46	275,932.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,364,365.00	8,095,151.00	914,334.68	8,095,151.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	134,700.00	216,485.00	28,239.21	216,485.00	0.00	0.0%
Dues and Memberships		5300	24,429.00	24,559.00	24,103.98	24,559.00	0.00	0.0%
Insurance		5400-5450	544,630.00	546,488.00	26,855.00	546,488.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,314,601.00	2,352,010.00	610,371.48	2,352,010.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	814,356.00	849,193.00	347,321.06	849,193.00	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	(40,704.00)	(382,522.00)	(21,494.87)	(382,522.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,475,336.00	3,754,208.00	601,888.05	3,754,208.00	0.00	0.0%
Communications		5900	208,020.00	233,075.00	40,068.45	233,075.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,475,368.00	7,593,496.00	1,657,152.36	7,593,496.00	0.00	0.0%

2010-11 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)
CAPITAL OUTLAY								
Land		6100	0.00	1,606.00	1,606.00	1,606.00	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	3,266.00	679.00	0.00	679.00	0.00	0.0%
Equipment Replacement		6500	67,324.00	77,324.00	10,961.77	77,324.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,590.00	79,609.00	12,567.77	79,609.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	6,553.00	6,553.00	1,783.95	6,553.00	0.00	0.0%
Other Debt Service - Principal		7439	27,233.00	27,233.00	6,923.74	27,233.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,786.00	33,786.00	8,707.69	33,786.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(233,615.00)	(279,517.00)	0.00	(279,517.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(233,615.00)	(279,517.00)	0.00	(279,517.00)	0.00	0.0%
TOTAL, EXPENDITURES			93,165,602.00	99,663,327.00	28,974,993.86	99,663,327.00	0.00	0.0%

2010-11 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,211,064.00	1,211,064.00	1,099,564.00	1,211,064.00	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	341,818.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,552,882.00	1,211,064.00	1,099,564.00	1,211,064.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,552,882.00	1,211,064.00	1,099,564.00	1,211,064.00	0.00	0.0%

Form AI ~ Average Daily Attendance

Form RLI ~ Revenue Limit Summary

Form 01CSI ~ School District Criteria & Standards Review

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	11,683.80	11,683.80	11,547.39	11,683.80	0.00	0%
2. Special Education	363.49	363.49	363.49	363.49	0.00	0%
HIGH SCHOOL						
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%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	5.30	5.30	5.30	5.30	0.00	0%
7. TOTAL, K-12 ADA	12,052.59	12,052.59	11,916.18	12,052.59	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)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	12,052.59	12,052.59	11,916.18	12,052.59	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,107.05	6,107.05	6,107.05
2. Inflation Increase	0041	(24.00)	(24.00)	(24.00)
3. All Other Adjustments	0042, 0525	7.45	8.20	8.20
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,090.50	6,091.25	6,091.25
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,090.50	6,091.25	6,091.25
b. Revenue Limit ADA	0033	12,052.59	12,052.59	12,052.59
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	73,406,299.40	73,415,338.84	73,415,338.84
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	0.00	0.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	73,406,299.40	73,415,338.84	73,415,338.84
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,932,573.15	60,227,741.52	60,227,741.52
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	548,523.00	494,227.00	494,227.00
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	297,286.00	279,424.00	279,424.00
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)	---	251,237.00	214,803.00	214,803.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,183,810.15	60,442,544.52	60,442,544.52

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	21,070,707.00	20,676,067.00	20,676,067.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,070,707.00	20,676,067.00	20,676,067.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	39,113,103.15	39,766,477.52	39,766,477.52
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	25,301.00	25,425.00	25,425.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(2,826,143.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,851,444.00)	(25,425.00)	(25,425.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	36,261,659.15	39,741,052.52	39,741,052.52

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	457,304.00	457,914.00	457,914.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	12,052.59	12,052.59	0.0%	Met
1st Subsequent Year (2011-12)	11,865.74	11,918.35	0.4%	Met
2nd Subsequent Year (2012-13)	11,865.74	11,918.35	0.4%	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 (2010-11)	12,343	12,392	0.4%	Met
1st Subsequent Year (2011-12)	12,343	12,343	0.0%	Met
2nd Subsequent Year (2012-13)	12,343	12,343	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	12,470	13,071	95.4%
Second Prior Year (2008-09)	12,220	12,760	95.8%
First Prior Year (2009-10)	12,038	12,543	96.0%
		Historical Average Ratio:	95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	11,911	12,392	96.1%	Met
1st Subsequent Year (2011-12)	11,916	12,343	96.5%	Not Met
2nd Subsequent Year (2012-13)	11,916	12,343	96.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district Administration has provided information and education to all stakeholder groups regarding the importance of attendance. Additionally our projections are assuming our enrollment will be stable for the 3 years in the multi-year report. Actual ADA percentages could be lower.

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 (2010-11)	57,332,367.00		
1st Subsequent Year (2011-12)	56,453,744.00	59,912,950.00	6.1%	Not Met
2nd Subsequent Year (2012-13)	57,819,213.00	61,319,133.00	6.1%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Changes in the budget adopted by the State are the cause of the change. The elimination of the ada cut as well as the change in the deficit make up the difference in the revenue limit sources from adopted to first interim.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	68,735,707.86	74,904,207.49	91.8%
Second Prior Year (2008-09)	71,471,481.87	78,677,716.97	90.8%
First Prior Year (2009-10)	61,286,494.97	66,392,832.74	92.3%
	Historical Average Ratio:		91.6%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.6% to 94.6%	88.6% to 94.6%	88.6% to 94.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	59,610,779.00	65,769,031.00	90.6%	Met
1st Subsequent Year (2011-12)	60,263,863.00	55,083,684.00	109.4%	Not Met
2nd Subsequent Year (2012-13)	64,583,288.00	57,132,903.00	113.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected budget reductions are causing these ratio's. Staffing, salary and benefit reductions will be a portion of the cuts listed in the other adjustments column of the myp. Additionally the use of 1 time funds for on-going expenditures and the removal of them in the out years causes the standards to be not met.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	6,684,297.00	10,629,804.00	59.0%	Yes
1st Subsequent Year (2011-12)	5,844,297.00	8,315,420.00	42.3%	Yes
2nd Subsequent Year (2012-13)	5,844,297.00	6,067,501.00	3.8%	No

Explanation:
(required if Yes)

2010-11 1st interim includes deferred revenue, unused grant, or unanticipated prior year adjustments. Additionally the 1 time Ed Jobs funds are included in 1011 and 1112. The ARRA funds are estimated to be fully expended in 2011-12 as well as the Ed Jobs funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	15,883,304.00	15,481,121.00	-2.5%	No
1st Subsequent Year (2011-12)	15,097,682.00	14,753,042.00	-2.3%	No
2nd Subsequent Year (2012-13)	13,804,302.00	13,988,765.00	1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	7,575,010.00	8,812,593.00	16.3%	Yes
1st Subsequent Year (2011-12)	7,575,118.00	8,205,642.00	8.3%	Yes
2nd Subsequent Year (2012-13)	7,714,629.00	8,316,743.00	7.8%	Yes

Explanation:
(required if Yes)

Adopted budget does not include any deferred, unused grant, or carryover and the 1st interim report does, all one time funds are removed from out year budgets. Special Disabilities adjustment is included in the local revenue in 1011 and taken out of the out years

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	3,364,365.00	8,095,151.00	140.6%	Yes
1st Subsequent Year (2011-12)	3,150,280.00	3,303,851.00	4.9%	No
2nd Subsequent Year (2012-13)	3,091,537.00	3,373,233.00	9.1%	Yes

Explanation:
(required if Yes)

Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted pgrms are budgeted to zero and all one time funds are budgeted in the 4000 objects when they are posted. Budgets are subsequently aligned to the proper object code as the expenditures occur. Also included in the object 4000 is the one time Ed Jobs funds and the Special Ed ARRA funds carried over from 0910 or recieved in 1011

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	6,475,368.00	7,593,496.00	17.3%	Yes
1st Subsequent Year (2011-12)	6,631,754.00	7,737,064.00	16.7%	Yes
2nd Subsequent Year (2012-13)	6,811,910.00	7,907,576.00	16.1%	Yes

Explanation:
(required if Yes)

Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted pgrms are budgeted to zero and all one time funds are budgeted in the 4000 objects when they are posted. Budgets are subsequently aligned to the proper object code as the expenditures occur. Also included in the object 4000 is the one time Ed Jobs funds and the Special Ed ARRA funds carried over from 0910 or recieved in 1011

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	30,142,611.00	34,923,518.00	15.9%	Not Met
1st Subsequent Year (2011-12)	28,517,097.00	31,274,104.00	9.7%	Not Met
2nd Subsequent Year (2012-13)	27,363,228.00	28,373,009.00	3.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	9,839,733.00	15,688,647.00	59.4%	Not Met
1st Subsequent Year (2011-12)	9,782,034.00	11,040,915.00	12.9%	Not Met
2nd Subsequent Year (2012-13)	9,903,447.00	11,280,809.00	13.9%	Not Met

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

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

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

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

2010-11 1st interim includes deferred revenue, unused grant, or unanticipated prior year adjustments. Additionally the 1 time Ed Jobs funds are included in 1011 and 1112. The ARRA funds are estimated to be fully expended in 2011-12 as well as the Ed Jobs funds.

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

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

Adopted budget does not include any deferred, unused grant, or carryover and the 1st interim report does, all one time funds are removed from out year budgets. Special Disabilities adjustment is included in the local revenue in 1011 and taken out of the out years

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

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

Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted pgms are budgeted to zero and all one time funds are budgeted in the 4000 objects when they are posted. Budgets are subsequently aligned to the proper object code as the expenditures occur. Also included in the object 4000 is the one time Ed Jobs funds and the Special Ed ARRA funds carried over from 0910 or recieved in 1011

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

Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted pgms are budgeted to zero and all one time funds are budgeted in the 4000 objects when they are posted. Budgets are subsequently aligned to the proper object code as the expenditures occur. Also included in the object 4000 is the one time Ed Jobs funds and the Special Ed ARRA funds carried over from 0910 or recieved in 1011

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	931,656.02	2,243,700.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		2,243,700.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.8%	4.3%	4.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.3%	1.4%	1.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2010-11)	(1,292,627.00)	65,769,031.00	2.0%	Not Met
1st Subsequent Year (2011-12)	4,583,327.51	55,483,664.00	N/A	Met
2nd Subsequent Year (2012-13)	2,829,262.00	57,532,903.00	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)

The deficits are due to changes made to the revenue limit calculation for 2010-11 state budget adopted in October 2010 where the change in the ADA cut and the deficit factor reduction resulted in approx \$3.1M more revenue. The change for 11-12 and 12-13 use assumptions which include future budget reductions that are negotiable

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 MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYP1, Line D2)	Status
Current Year (2010-11)	6,103,935.09	Met
1st Subsequent Year (2011-12)	10,687,262.12	Met
2nd Subsequent Year (2012-13)	13,516,524.12	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2010-11)	8,384.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,911	11,916	11,916
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	99,663,327.00	87,608,542.00	87,606,252.00
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)	99,663,327.00	87,608,542.00	87,606,252.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,989,899.81	2,628,256.26	2,628,187.56
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,989,899.81	2,628,256.26	2,628,187.56

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	2,989,899.00	2,628,256.00	2,628,188.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	10,512.43
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)	(0.63)	(0.63)	(0.63)
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)	839,087.35	1,139,087.35	1,439,087.35
6. District's Available Reserves Amount (Sum lines 1 thru 5)	3,828,985.72	3,767,342.72	4,077,787.15
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.84%	4.30%	4.65%
District's Reserve Standard (Section 10B, Line 7):	2,989,899.81	2,628,256.26	2,628,187.56
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

If there are cash flow shortages in March and June as projected the District will utilize interfund borrowing until the TRANS is received in July 2011.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(7,357,027.00)	(6,548,303.00)	-11.0%	(808,724.00)	Not Met
1st Subsequent Year (2011-12)	(9,139,833.00)	(9,562,888.00)	4.6%	423,055.00	Met
2nd Subsequent Year (2012-13)	(9,618,213.00)	(9,546,476.00)	-0.7%	(71,737.00)	Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	1,552,881.00	1,211,064.00	-22.0%	(341,817.00)	Not Met
1st Subsequent Year (2011-12)	852,882.00	511,064.00	-40.1%	(341,818.00)	Not Met
2nd Subsequent Year (2012-13)	852,882.00	511,064.00	-40.1%	(341,818.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	0.00	(400,000.00)	New	(400,000.00)	Not Met
2nd Subsequent Year (2012-13)	0.00	(400,000.00)	New	(400,000.00)	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)

Change in the Special Education contribution due to the late funding of the SDA for both 0910 and 1011. These were not included in the adopted budget.

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

Explanation:
(required if NOT met)

A correction in an accounting entry between Fund 63 Enterprise Fund and the General Fund for direct pgm costs are the reason for the change in these figures in the current and subsequent fiscal years. Changes were made after adoption of budget.

- 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)

This transfer out has been added to the multi-year report since the budget adoption in June and is part of a negotiated agreement.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund 01-8000	General Fund 01-7400	133,211
Certificates of Participation				
General Obligation Bonds	19	Bond Fund 51	Bond Fund 51	43,724,188
Supp Early Retirement Program	3	Capital Outlay 40-9700	General Fund 03-3900/Capital Outlay 40	1,137,159
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	782,455

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, 2010
Supp Early Retirement Pgm#2	5	General Fund 01	General Fund 01	2,486,940
Textbook Adoption - Houghton Mifflin	2	General Fund 01	General Fund 01	891,110
Aeries Student Info System	1	General Fund 01	General Fund 01	90,300

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	67,494	30,870	31,253	31,253
Certificates of Participation				
General Obligation Bonds	3,280,308	2,596,925	2,732,525	2,856,250
Supp Early Retirement Program	399,563	399,563	399,563	399,563
State School Building Loans				
Compensated Absences	769,113	782,455	782,455	782,455

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Supp Early Retirement Pgm#2	0	533,837	533,837	533,837
Textbook Adoption - Houghton Mifflin	621,445	445,555	445,555	0
Aeries Student Info System	0	45,000	45,300	0
Total Annual Payments:	5,137,923	4,834,205	4,970,488	4,603,358
Has total annual payment increased over prior year (2009-10)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	19,541,387.00	19,541,387.00
b. OPEB unfunded actuarial accrued liability (UAAL)	19,541,387.00	19,541,387.00
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, 2009	Jul 01, 2009

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2010-11)	2,528,919.00	2,528,919.00
1st Subsequent Year (2011-12)	2,528,919.00	2,528,919.00
2nd Subsequent Year (2012-13)	2,528,919.00	2,528,919.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	1,446,979.00	1,437,122.00
1st Subsequent Year (2011-12)	1,591,676.90	1,580,834.20
2nd Subsequent Year (2012-13)	1,750,844.59	1,738,917.62
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	1,446,979.00	1,437,122.00
1st Subsequent Year (2011-12)	1,591,676.90	1,580,834.20
2nd Subsequent Year (2012-13)	1,750,844.59	1,738,917.62
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)	212	212
1st Subsequent Year (2011-12)	222	222
2nd Subsequent Year (2012-13)	232	232

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.		
b.		

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2010-11)	1,386,125.00	1,297,536.00
1st Subsequent Year (2011-12)	1,457,889.00	1,339,800.00
2nd Subsequent Year (2012-13)	1,485,915.00	1,362,325.00

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

Current Year (2010-11)	1,386,125.00	1,297,536.00
1st Subsequent Year (2011-12)	1,457,889.00	1,339,800.00
2nd Subsequent Year (2012-13)	1,485,915.00	1,362,325.00

4. Comments:

Actual final workers compensation rate was less than rate used at adopted budget

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.

Yes

Certificated (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

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

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

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

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

<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

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions				

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

Negotiations Not Settled

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?			
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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

End of School District First Interim Criteria and Standards Review

Form CI ~ Interim Certification

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 07, 2010 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: ROBYN ADAMS Telephone: 619-668-5700 EXT 6430
Title: DIRECTOR FISCAL SERVICES E-mail: robyn.adams@lmsvsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

Cash Flow – Cash Flow Report as of October 31, 2010

Form MYP1 ~ General Fund Multi-Year Projections

Assumptions ~ 1st Interim Multi-Year Projection Assumptions

for 2010-11, 2011-12, and 2012-13

Cash-Flow Projection for 2010-11

La Mesa-Spring Valley Elementary

Consultant: Victoria Carreon
October 31, 2010

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$ 960,486	\$ 4,330,773	\$ 5,102,864	\$ 2,234,557	\$ 407,747	\$ 167,476	\$ 10,802,997	\$ 10,277,092	\$ 5,269,652	\$ 304,647	\$ 4,720,737	\$ 1,158,695
State Aid Apportionment	-	2,695,237	2,848,955	2,135,355	3,637,681	7,275,362	3,637,681	58,678	-	5,309,569	416,878	-
Property Taxes	26,405	239,666	268,437	248,683	582,372	7,249,489	2,062,338	991,873	211,037	5,871,657	1,855,404	1,068,707
Charter In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Special Education	-	-	-	1,441,268	682,706	1,365,412	682,706	11,012	-	996,476	78,239	-
Pupil Trans-Special Educ.	-	-	-	9,546	39,244	9,546	9,546	9,546	-	19,092	9,546	9,546
Pupil Transportation	-	-	-	74,483	306,210	74,483	74,483	74,483	-	148,967	74,483	74,483
EIA	-	-	-	727,113	-	727,113	363,557	-	83,618	279,939	363,557	-
CSR K-3	-	-	-	-	-	-	1,128,825	-	1,354,500	-	-	-
Lottery	390,286	-	-	412,052	-	-	383,403	-	-	383,403	-	-
Resource 0000 Object 8590	-	-	-	-	1,350,541	455,814	455,814	455,814	-	911,627	455,814	455,814
Principal Apport. Categoricals	-	-	-	79,648	37,728	75,456	37,728	608	-	55,067	4,323	-
Other State	-	-	-	-	527,720	126,697	126,697	126,697	126,697	126,697	126,697	232,463
Basic Aid Reduction 5.81%	-	-	-	-	-	-	-	-	-	-	-	-
09/10 Deferrals	5,434,104	3,330,883	1,715,784	-	-	-	-	-	-	-	-	-
Federal	-	2,023,127	1,790,437	1,790,437	-	1,790,437	815,643	815,643	815,643	815,643	815,643	815,643
Other Local	287,953	148,710	411,284	249,613	-	95,663	95,663	95,663	95,663	95,663	95,663	95,663
Interfund Transfer	-	-	-	1,099,564	56,665	56,665	56,665	56,665	56,665	56,665	56,665	56,665
Temporary Loans / Due To-Due From	619,745	966,735	601,540	450,000	-	-	-	-	-	-	-	95,000
Other Revenue / Cash Inflows	-	-	-	867,087	-	-	-	-	-	-	-	-
Total Revenue/Cash Inflows	\$ 6,758,493	\$ 7,381,230	\$ 7,884,132	\$ 6,983,269	\$ 7,220,867	\$ 19,302,136	\$ 9,930,748	\$ 2,696,682	\$ 2,743,913	\$ 15,070,454	\$ 4,352,912	\$ 6,753,983

Salaries & Benefits	5,892,158	5,929,731	6,774,205	7,430,813	6,854,987	7,000,000	7,014,243	7,120,774	7,125,570	7,211,955	7,331,606	7,320,947
Commercial Warrant Exp	2,310,268	623,395	973,622	835,506	572,804	1,683,268	600,000	600,000	600,000	600,000	600,000	600,000
Interfund Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Loans / Due To-Due From	450,000	50,000	2,964,906	45,000	50,000	-	-	-	-	-	-	-
Other Cash Outflows	383,354	6,013	49,707	498,759	(16,652)	(16,652)	(16,652)	(16,652)	(16,652)	(16,652)	(16,652)	(16,652)
Total Expenditures/Cash Outflows	\$ 9,035,781	\$ 6,609,139	\$ 10,752,439	\$ 8,810,079	\$ 7,461,138	\$ 8,666,616	\$ 7,597,590	\$ 7,704,122	\$ 7,708,918	\$ 7,795,302	\$ 7,914,954	\$ 7,904,294
Ending Balance WITHOUT TRANS	\$ (316,601)	\$ (50,279)	\$ (113,016)	\$ (523,827)	\$ (640,991)	\$ 5,155,422	\$ 7,488,580	\$ 2,481,140	\$ (2,483,665)	\$ 4,791,287	\$ 1,229,245	\$ 78,934

TRANS Principal Amounts	5,625,000	-	-	-	-	-	-	-	-	-	-	-
TRANS Interest, Issuance Cost & Premit	22,574	-	-	-	-	-	(46,563)	-	-	(46,563)	-	-
TRANS Repayment	-	-	-	-	-	-	(2,812,500)	-	-	(2,812,500)	-	-
Total TRANS Borrowing	\$ 5,647,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,859,063)	\$ -	\$ -	\$ (2,859,063)	\$ -	\$ -

Ending Balance WITH TRANS Borrowing	\$ 4,330,773	\$ 5,102,864	\$ 2,234,557	\$ 407,747	\$ 167,476	\$ 10,802,997	\$ 10,277,092	\$ 5,269,652	\$ 304,647	\$ 4,720,737	\$ 1,158,695	\$ 8,384
09-10 Ending Cash Balance	\$ 14,802,965	\$ 8,829,166	\$ 6,050,659	\$ 5,386,120	\$ 1,118,543	\$ 7,743,073	\$ 7,270,019	\$ 3,732,210	\$ 2,115,926	\$ 356,386	\$ 316,077	\$ 960,486
06-09 Ending Cash Balance	12,679,055	11,618,880	10,513,369	9,488,136	7,298,769	13,000,052	10,329,964	9,495,376	4,642,845	7,101,970	4,264,745	2,885,356
07-08 Ending Cash Balance	16,116,880	13,506,947	12,433,332	11,798,082	9,262,756	11,598,629	12,621,030	13,601,986	15,202,714	18,932,759	16,127,103	9,725,162
06-07 Ending Cash Balance	16,204,688	15,725,563	12,599,505	11,997,376	11,519,219	15,504,208	16,348,022	19,665,908	17,908,606	19,811,959	21,062,992	15,554,437
05-06 Ending Cash Balance	13,545,596	13,080,413	10,844,508	10,611,231	9,265,379	13,771,787	17,406,510	22,603,348	19,164,559	22,955,668	21,265,450	13,866,541
04-05 Ending Cash Balance	14,224,604	14,097,606	12,337,388	16,489,907	8,279,174	10,775,457	13,773,684	17,866,422	15,033,180	17,685,294	20,245,111	13,180,845

**Multi-Year Projections Summary Report
La Mesa-Spring Valley 1st Interim 2010-11**

DESCRIPTION	OBJECT CODE	FY 2010-11 Current (Base Year)			FY 2011-12 First Projected Year			FY 2012-13 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1	\$7,396,562	\$1,163,595	\$8,560,157	\$6,103,935	\$0	\$6,103,935	\$10,687,263	(\$0)	\$10,687,262
B	Revenues									
1	Revenue Limit Sources	58,997,451	2,075,072	61,072,523	58,335,837	2,070,865	60,406,702	59,448,212	2,103,229	61,551,441
2	Federal Revenues	175,007	10,454,797	10,629,804	175,007	8,140,413	8,315,420	175,007	5,892,494	6,067,501
3	Other State Revenues	10,706,499	4,774,622	15,481,121	10,672,775	4,080,267	14,753,042	9,838,510	4,150,255	13,988,766
4	Other Local Revenues	404,245	8,408,348	8,812,593	404,776	7,800,866	8,205,642	405,407	7,911,336	8,316,742
5	Total Revenues	70,283,202	25,712,839	95,996,041	69,588,395	22,092,411	91,680,806	69,867,136	20,057,314	89,924,450
	Beginning Balance & Revenue (A+B5)	\$77,679,764	\$26,876,434	\$104,556,198	\$75,692,330	\$22,092,411	\$97,784,741	\$80,554,399	\$20,057,314	\$100,611,712
C	Expenditures									
1	Certificated Salaries	37,511,403	10,822,049	48,333,452	37,121,752	12,477,913	49,599,665	40,068,793	10,469,227	50,538,020
2	Classified Salaries	8,722,047	7,748,194	16,470,241	9,137,970	8,103,599	17,241,568	9,299,878	8,242,539	17,542,418
3	Employee Benefits	13,377,329	5,959,780	19,337,109	14,004,141	6,591,973	20,596,114	15,214,617	6,304,384	21,519,001
4	Books & Supplies	2,041,292	6,053,859	8,095,151	1,724,062	1,579,789	3,303,852	1,760,268	1,612,965	3,373,233
5	Services, Other Operating Exp	4,603,893	2,989,603	7,593,496	4,692,065	3,044,999	7,737,064	4,796,785	3,110,791	7,907,576
6	Capital Outlay	68,930	10,679	79,609	70,171	10,871	81,042	71,644	11,100	82,744
7	Other Outgo - exclude Direct Sup	0	0	0	0	0	0	0	0	0
8	Debt Service	33,786	0	33,786	33,786	0	33,786	33,786	0	33,786
9	Direct Support/Indirect Costs	(589,649)	310,132	(279,517)	(600,263)	315,714	(284,548)	(612,868)	322,344	(290,524)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	(11,100,000)	0	(11,100,000)	(13,500,000)	0	(13,500,000)
12	Total Expenditures:	\$65,769,031	\$33,894,296	\$99,663,327	\$55,083,685	\$32,124,858	\$87,208,543	\$57,132,904	\$30,073,349	\$87,206,253
D	Interfund Xfers/Other Sources									
1	Transfers In	1,211,064	0	1,211,064	511,064	0	511,064	511,064	0	511,064
2	Transfers Out	0	0	0	400,000	0	400,000	400,000	0	400,000
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(7,017,862)	7,017,862	0	(10,032,447)	10,032,447	0	(10,016,035)	10,016,035	0
E	Net Increase (Decrease) in Fund Balance	(\$1,292,627)	(\$1,163,595)	(\$2,456,222)	\$4,583,327	(\$0)	\$4,583,327	\$2,829,261	(\$0)	\$2,829,261
F	Ending Balance	\$6,103,935	\$0	\$6,103,935	\$10,687,263	(\$0)	\$10,687,262	\$13,516,524	(\$1)	\$13,516,523
1	Revolving Cash	66,000	0	66,000	66,000	0	66,000	66,000	0	66,000
2	Other Reserves	116,051	0	116,051	116,051	0	116,051	116,051	0	116,051
3	General Reserves (EC 42124)	0	0	0	0	0	0	0	0	0
4	Designated for Economic Uncertail	2,989,900	0	2,989,900	2,628,256	0	2,628,256	2,628,188	0	2,628,188
5	Other Designations	4,836,785	0	4,836,785	7,874,667	0	7,874,667	10,695,773	0	10,695,773
6	Undesignated Amount	(1,904,800)	0	(1,904,800)	2,288	(0)	2,288	10,512	(1)	10,512
G	Components of Ending Fund Balance Total	\$6,103,935	\$0	\$6,103,935	\$10,687,263	(\$0)	\$10,687,262	\$13,516,524	(\$1)	\$13,516,523
	Reserve Percentage Level for this district:	3.00%		3% Calculated Reserve, or \$50,000 (greater of the two)						
	FY 2010-11 ADA Input Sheet (District):	11,916.18		Total Reserves	\$2,989,900		Difference*	\$0		
	FY 2011-12 Proj			FY 2010-11 Bud	\$2,628,256			\$0		
	FY 2012-13 Proj			FY 2011-12 Proj	\$2,628,188			\$0		
	FY 2011-12 Unappropriated Amount is:	Positive		FY 2012-13 Proj	\$2,628,188					
	FY 2012-13 Unappropriated Amount is:	Positive								

*NOTE: Negative number means reserve % not met compares amount in 9770 only.

La Mesa-Spring Valley School District

2010-11 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory Cost-of-Living Adjustment (COLA) of (-.39)% is projected for 2010-11 with a deficit of 17.963%. A statutory COLA of 1.70% is projected for 2011-12 with a deficit of 19.34% and a COLA of 1.90% with a deficit of 19.34% is projected for 2012-13. These projections are per the 2010-11 state budget adopted in October 2010. Categorical programs were funded at the same level as in 2009-10.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (October 2010) County Assessor information. State Aid is projected to fully fund revenue limit and backfill the property tax shortfall.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2010-11 uses the 2009-10 actual Period 2 ADA of 12,052.59.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 1.2% for 2010-11, 1.80% for 2011-12, and 2.10% for 2012-13.
- Lottery revenue for 2010-11, 2011-12 and 2012-13 is projected to range from \$130 to \$127 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .75% for 2010-11, 2011-12, and 2012-13.
- Salary step-and-column is projected using a 2% increase for 2011-12 and 2012-13 for Certificated and Classified object codes. Certificated and Classified Supervisor and Admin. object codes are projected using a 1% increase for 2011-12 and 2012-13.
- Health and Welfare benefits are projected using a 10% increase for 2011-12 and 2012-13 for all active employees and retirees. Current year budgets will be adjusted at the second interim revision after changes from open enrollment are posted to the payroll system. This adjustment is expected to be reported to the Board in March 2011.

La Mesa-Spring Valley School District

2010-11 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT SOURCES

- Projections for state aid have been adjusted per the state budget adopted in October of 2010. The increase in funding is a result of the elimination of a one-time cut of \$252.83 per 2008-09 P2 revenue limit average daily attendance of 12,471.57, which totaled \$3,153,186. Also included is a decrease in the deficit factor. The adopted budget used 18.36% (from the Governor's May Revision) and the state budget adopted in October 2010 changed the deficit to 17.963%. The property taxes also decreased, which is offset in the state aid. The total changes to Revenue Limit Sources resulted in an increase of \$3,071,106.

FEDERAL REVENUES

- Projections for 2010-11 are based on the most current funding information available and include prior year adjustments, deferred and unused funds. Projections for 2011-12 and 2012-13 assume the same level of funding as in 2010-11 and do not include prior year funds. Adjustments have been made for one-time ARRA funds. The Federal Jobs funds of \$2,247,919 have been added. The total changes for Federal Revenue resulted in an increase of \$3,945,507.

STATE REVENUES

- Projections for 2010-11 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2011-12 and 2012-13 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. Adjustments have been made for one-time ARRA funds. The Special Disabilities funds for 2009-10 increased State Revenue by \$725,698. English Language Acquisition funds were combined with the Economic Impact Aid funds. Also the Class-Size Reduction funds were reduced by \$773,991 due to class-size changes made after the budget was adopted in June. The total decrease to State Revenues is \$402,183.

LOCAL AND OTHER REVENUES

- Projections for 2010-11 use 2009-10 actual data. The Special Education projection was increased by \$613,871 due to the reinstatement of the Special Disabilities funds in the state budget. The CPPW Wellness Grant and the SDYS PE Grant increased the local revenue by \$462,759.
- The revenue and expenditure budgets for 2010-11 minigrants and donation funds are added as they are received and are equal, thus having no impact on the ending fund balance or reserves. Projections for 2011-12 and 2012-13 use the same amounts as 2010-11.

CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE

- For 2010-11 the Special Education encroachment is estimated at \$2,658,230. The Home-to-School Transportation encroachment is estimated at \$233,719. The Special Education Transportation encroachment is estimated at \$1,412,654 and the Restricted Maintenance encroachment is \$2,243,700. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.
- For 2010-11 the District will again take advantage of the option to eliminate the Deferred Maintenance match of approximately \$500,000 as well as recognizing the State Deferred Maintenance funding of \$478,506 in the Unrestricted General Fund. The District will also take advantage of these options in 2011-12 and 2012-13.

La Mesa-Spring Valley School District

2010-11 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2010-11 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections also include reductions and changes in certificated and classified staffing as well as salary rollbacks for all bargaining units. Adjustments have been made to 2011-12 and 2012-13 to reinstate temporary salary rollbacks as well as the adjustments for one-time use of ARRA funds and carryover funds. Projections assume all ARRA funds are fully expended in 2010-11 except the new Education Jobs funds which will be fully expended in 2012-13.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. They are projected using actual rates for 2010-11.
- Health and welfare benefit projections for 2010-11 assume a 10% increase for 70% (Dec-June) of the year. This increase is estimated to average approximately 8%; however, until open enrollment changes are posted to the payroll system, it is difficult to project what changes might occur. These budgets will be adjusted for the second interim revision period that ends on January 31, 2011.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services expenditures currently parallel those in 2009-10, adjusted for any known staffing or funding changes. The remainder of available funds is budgeted in the 4000 objects and will be distributed as spent in future budget revisions. As mentioned above, restricted programs have been adjusted in 2011-12, and 2012-13 for the one-time use of ARRA or other one-time funds.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2010-11 to the San Diego County JPA. The total cost is \$546,488.
- During the 2010-11 school year, the Budget Study Committee will continue meeting to pursue further cost savings initiatives for the District.

2010-11 Restricted Program Balances at December 1, 2010

RESTRICTED PROGRAM BALANCES 2010-11 AS OF DECEMBER 1, 2010

RESOURCE	RESOURCE DESCRIPTION	Budget	Trans	Encumb	Bal
2430 Total	COMMUNITY DAY SCHOOL	\$ 86,549	\$ 32,270.55	\$ 54,278.45	\$ 0.00
3010 Total	TITLE I BASIC GRANTS	\$ 2,527,441	\$ 681,546.16	\$ 1,327,286.14	\$ 518,608.70
3011 Total	ARRA - TITLE I PART A	\$ 340,349	\$ 120,811.30	\$ 219,537.70	\$ 0.00
3205 Total	EDUCATION JOBS FUND	\$ 2,247,919	\$ -	\$ -	\$ 2,247,919.00
3310 Total	SE IDEA B GRNT PL94-14	\$ 2,199,248	\$ 749,299.80	\$ 1,449,948.20	\$ (0.00)
3313 Total	ARRA SE IDEA B GRNT PL94-14	\$ 464,160	\$ 14,871.01	\$ 118,437.31	\$ 330,851.68
3315 Total	SE IDEA PRESCHL ENT NON RIS	\$ 147,873	\$ 45,992.99	\$ 101,880.01	\$ 0.00
3319 Total	ARRA SE IDEA B PRESCHL	\$ 110,961	\$ 88,385.30	\$ 22,518.03	\$ 57.67
3320 Total	SE IDEA PRESCHL LOC ENT RIS	\$ 238,885	\$ 68,704.26	\$ 170,180.74	\$ 0.00
3324 Total	ARRA SE IDEA PT B PRESCHL	\$ 247,029	\$ 52,675.62	\$ 34,533.50	\$ 159,819.88
3345 Total	SE IDEA PRESCHL STAFF DEV	\$ 1,017	\$ 214.00	\$ 803.00	\$ (0.00)
3385 Total	SE IDEA EARLY INTERV GRNTS	\$ 22,729	\$ 7,994.58	\$ 14,734.42	\$ -
4035 Total	TITLE II PT A TCHR QLTY	\$ 1,209,588	\$ 431,089.94	\$ 712,115.73	\$ 66,382.33
4036 Total	TITLE II PT A PRIN TRANING	\$ 1,839	\$ -	\$ -	\$ 1,839.00
4045 Total	TITLE II ENHNC ED THRU TECH	\$ 16,122	\$ 6,163.03	\$ 9,958.97	\$ 0.00
4047 Total	ARRA TITLE II PT D TECH	\$ 41,681	\$ -	\$ 2,660.36	\$ 39,020.64
4110 Total	TITLE V/VI PT A INNOV ED STR	\$ 9,026	\$ -	\$ 501.85	\$ 8,524.15
4201 Total	TITLE III IMMIGRANT ED	\$ 9,585	\$ 9,411.36	\$ -	\$ 173.64
4203 Total	TITLE III LEP STUDENT PGMS	\$ 423,468	\$ 203,844.92	\$ 125,504.92	\$ 94,118.16
5630 Total	HOMELESS CHILDREN GRNTS	\$ 28,043	\$ 10,647.09	\$ 17,065.94	\$ 329.97
5640 Total	MEDI-CAL BILLING OPTION	\$ 326,811	\$ 95,184.97	\$ 208,756.57	\$ 22,869.46
6250 Total	EARLY MENTAL HEALTH	\$ 301,802	\$ 96,183.66	\$ 205,618.34	\$ (0.00)
6286 Total	ENGLISH LANG ACQUISITION	\$ 232,981	\$ 14,352.41	\$ 30,068.56	\$ 188,560.03
6300 Total	LOTTERY INST MATERIALS	\$ 177,190	\$ -	\$ 150,793.19	\$ 26,396.81
6500 Total	SPECIAL EDUCATION	\$ 11,856,067	\$ 4,402,762.53	\$ 7,453,304.47	\$ -
6510 Total	SP ED ERLY ED INDIV EXCPTL	\$ 790,000	\$ 218,258.13	\$ 571,741.87	\$ (0.00)
6515 Total	SP ED INFANT DISCRETIONARY	\$ 20,486	\$ -	\$ 20,486.00	\$ -
6520 Total	SP ED PROJECT WORKABILITY	\$ 19,328	\$ 1,115.35	\$ 18,212.65	\$ -
6530 Total	SP ED LOW INCIDENCE ENT	\$ 3,325	\$ 850.00	\$ 2,475.00	\$ -
6535 Total	SP ED PERSONNEL STF DEV	\$ 3,779	\$ -	\$ 3,779.00	\$ -
7090 Total	ECONOMIC IMPACT AID SCE	\$ 1,423,876	\$ 507.55	\$ 36,468.95	\$ 1,386,899.50
7091 Total	ECONOMIC IMPACT AID LPE	\$ 815,671	\$ 27,047.37	\$ 45,376.01	\$ 743,247.62
7230 Total	TRANSP HOME TO SCHOOL	\$ 1,622,742	\$ 912,104.00	\$ 710,638.00	\$ 0.00
7240 Total	TRANSP SPECIAL ED	\$ 1,518,318	\$ 570,373.06	\$ 947,944.94	\$ -
8150 Total	RESTRICTED MAINTENANCE	\$ 2,243,700	\$ 830,096.75	\$ 1,413,603.25	\$ (0.00)
9065 Total	AFTER SCHOOL EDUCATION	\$ 1,395,097	\$ 469,611.02	\$ 440,639.17	\$ 484,846.81
9515 Total	CPPW WELLNESS/SDYS PE GRNT	\$ 462,759	\$ 98,334.07	\$ 155,812.05	\$ 208,612.88
9625 Total	COMMUNITY DEVELOPMENT	\$ 306,852	\$ -	\$ -	\$ 306,852.00
Grand Total		\$ 33,894,296	\$ 10,260,702.78	\$ 16,797,663.29	\$ 6,835,929.93