

## **La Mesa-Spring Valley School District**

4750 Date Avenue, La Mesa, California 91942 Telephone 619/668-5700

### ***Memorandum***

**Date:** 3/15/11

**To:** Board of Education

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

**Subject:** 2010-11 Second 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 qualified certification for the second 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 December 2010 (the 2010-11 First Interim Revision).
- Fund Data – Data is for the General Fund (Form 01), Restricted, Unrestricted, and Combined.
- Interim Certification (Form CI) – Certification signed by the Superintendent and the President of the Governing Board stating this interim report is based upon and reviewed using State adopted criteria and standards pursuant to Ed. Code sections 33129 and 42130.
- 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 District financial activity through January 31, 2011, pursuant to Ed. Code sections 33129 and 42130.
- 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. The report uses actual data through the month ending February 28, 2011.
- Multi-Year Projection – Report of the current year second interim budget revision as of January 31, 2011, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- Budget Assumptions – Report of assumptions used in the 2010-11 second interim revision as of January 31, 2011 and the multi-year projection for 2011-12 and 2012-13.

- Restricted Program Balances – Report of restricted program balances 2010-11 as of March 15, 2011.

**Fiscal Impact (Income/Expenditures)**

Based on the current year budget revisions, the unrestricted deficit is currently projected to be (\$387,254) 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 2nd Interim Budget Revision Detail & Comparison to 2010-11 1<sup>st</sup> Interim Budget Detail

**2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION                       |                 | 2010-11 1ST INTERIM DECEMBER 7, 2010 |                      | 2010-11 2ND INTERIM MARCH 15, 2011 |                      | Variance            |                   |
|--|-----------------|--------------------------------------|----------------------|------------------------------------|----------------------|---------------------|-------------------|
|  |                 | Unrestricted                         | Restricted           | Unrestricted                       | Restricted           | Increase/(Decrease) | Combined Variance |
| <b>REVENUE LIMIT SOURCES</b>                     | <b>RES/OBJT</b> |                                      |                      |                                    |                      |                     |                   |
| Revenue Limit State Aid                          | 0000/8011       | \$ 39,741,053                        | \$ -                 | \$ 39,745,000                      | \$ -                 | \$ 3,947            | \$ -              |
| Homeowners Exemption                             | 0000/8021       | \$ 219,587                           | \$ -                 | \$ 219,587                         | \$ -                 | \$ -                | \$ -              |
| Secured Roll Taxes                               | 0000/8041       | \$ 20,592,110                        | \$ -                 | \$ 20,592,110                      | \$ -                 | \$ -                | \$ -              |
| Unsecured Roll Taxes                             | 0000/8042       | \$ 773,768                           | \$ -                 | \$ 773,768                         | \$ -                 | \$ -                | \$ -              |
| Prior Years' Taxes                               | 0000/8043       | \$ (5,326)                           | \$ -                 | \$ (5,326)                         | \$ -                 | \$ -                | \$ -              |
| Supplemental Tax                                 | 0000/8044       | \$ 236,832                           | \$ -                 | \$ 236,832                         | \$ -                 | \$ -                | \$ -              |
| Education Revenue Augmentation Fund (ERAF)       | 0000/8045       | \$ (2,238,712)                       | \$ -                 | \$ (2,238,712)                     | \$ -                 | \$ -                | \$ -              |
| Supp Ed Revenue Augmentation Fund                | 0000/8046       | \$ 1,097,737                         | \$ -                 | \$ 1,097,737                       | \$ -                 | \$ -                | \$ -              |
| Community Redevelopment                          | 0000/8047       | \$ 71                                | \$ -                 | \$ 71                              | \$ -                 | \$ -                | \$ -              |
| Community Day School (Quest Academy)             | 0911/2430/8091  | \$ (86,549)                          | \$ 86,549            | \$ (86,549)                        | \$ 86,549            | \$ -                | \$ -              |
| Special Ed - Transfer                            | 0000/6500/8091  | \$ (1,612,544)                       | \$ 1,612,544         | \$ (1,610,817)                     | \$ 1,610,817         | \$ 1,727            | \$ (1,727)        |
| PERS Reduction                                   | 0000/8092       | \$ 279,424                           | \$ -                 | \$ 278,362                         | \$ -                 | \$ (1,062)          | \$ -              |
| Special Ed - Property Tax Transfer per EC SEL    | 6500/8097       | \$ -                                 | \$ 371,764           | \$ -                               | \$ 371,764           | \$ -                | \$ -              |
| Special Ed - Property Tax Prior Yr Adj           | 6500/8097-999   | \$ -                                 | \$ 4,215             | \$ -                               | \$ 4,215             | \$ -                | \$ -              |
| <b>Total Revenue Limit Sources</b>               |                 | <b>\$ 58,997,451</b>                 | <b>\$ 2,075,072</b>  | <b>\$ 59,002,063</b>               | <b>\$ 2,073,345</b>  | <b>\$ 4,612</b>     | <b>\$ (1,727)</b> |
| <b>FEDERAL REVENUE</b>                           |                 |                                      |                      |                                    |                      |                     | <b>\$ 2,885</b>   |
| PL874 M&O - Federal Impact Aid                   | 0000/8110       | \$ 50,000                            | \$ -                 | \$ 51,306                          | \$ -                 | \$ 1,306            | \$ -              |
| Tijuana Slough                                   | 0000/8280       | \$ 7                                 | \$ -                 | \$ 7                               | \$ -                 | \$ -                | \$ -              |
| Miscellaneous Federal - MediCal Billing          | 0000/8290       | \$ 125,000                           | \$ -                 | \$ 125,000                         | \$ -                 | \$ -                | \$ -              |
| Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. Dev  | 3310/8181       | \$ -                                 | \$ 2,199,248         | \$ -                               | \$ 2,199,248         | \$ -                | \$ -              |
| Sp. Ed-IDEA, Local Assistance - ARRA             | 3313/8182       | \$ -                                 | \$ 464,160           | \$ -                               | \$ 464,160           | \$ -                | \$ -              |
| Sp. Ed-Prschl Part B Non RIS                     | 3315/8182       | \$ -                                 | \$ 147,873           | \$ -                               | \$ 159,933           | \$ -                | \$ 12,060         |
| Sp. Ed-Prschl - ARRA                             | 3319-8182       | \$ -                                 | \$ 110,961           | \$ -                               | \$ 110,961           | \$ -                | \$ -              |
| Sp. Ed-Prschl Local Part B RIS                   | 3320/8182       | \$ -                                 | \$ 238,885           | \$ -                               | \$ 268,006           | \$ -                | \$ 29,121         |
| Sp. Ed-Prschl Local - ARRA                       | 3324/8182       | \$ -                                 | \$ 247,029           | \$ -                               | \$ 247,029           | \$ -                | \$ -              |
| Sp. Ed. Preschool Staff Dev                      | 3345/8182       | \$ -                                 | \$ 1,017             | \$ -                               | \$ 1,017             | \$ -                | \$ -              |
| Sp. Ed. Early Intervention Grant                 | 3385/8285       | \$ -                                 | \$ 22,729            | \$ -                               | \$ 25,029            | \$ -                | \$ 2,300          |
| Title I - Basic                                  | 3010/8290       | \$ -                                 | \$ 2,097,206         | \$ -                               | \$ 2,098,303         | \$ -                | \$ 1,097          |
| Title I - Carryover Prior Year                   | 3010/8290-999   | \$ -                                 | \$ 430,235           | \$ -                               | \$ 430,235           | \$ -                | \$ -              |
| Title I - ARRA                                   | 3011/8290-999   | \$ -                                 | \$ 340,349           | \$ -                               | \$ 340,349           | \$ -                | \$ -              |
| SFSF Final 10% - ARRA                            | 3200/8290       | \$ -                                 | \$ -                 | \$ -                               | \$ 554,958           | \$ -                | \$ 554,958        |
| Education Jobs Funds                             | 3205/8290       | \$ -                                 | \$ 2,247,919         | \$ -                               | \$ 2,247,919         | \$ -                | \$ -              |
| Title II Part A - Improving Teacher Quality      | 4035/8290       | \$ -                                 | \$ 637,424           | \$ -                               | \$ 644,701           | \$ -                | \$ 7,277          |
| Title II Part A - Carryover Prior Year           | 4035/8290-999   | \$ -                                 | \$ 572,164           | \$ -                               | \$ 572,164           | \$ -                | \$ -              |
| Title II Part A - Principal Training             | 4036/8290       | \$ -                                 | \$ -                 | \$ -                               | \$ -                 | \$ -                | \$ -              |
| Title II Part A - Carryover Prior Year           | 4036/8290-999   | \$ -                                 | \$ 1,839             | \$ -                               | \$ 1,839             | \$ -                | \$ -              |
| Title II Part D - Enhancing Ed Tech              | 4045/8290       | \$ -                                 | \$ 16,122            | \$ -                               | \$ 16,122            | \$ -                | \$ -              |
| Title II Part D - Carryover Prior Year           | 4045/8290-999   | \$ -                                 | \$ -                 | \$ -                               | \$ -                 | \$ -                | \$ -              |
| Title II Part D - ARRA                           | 4047/8290       | \$ -                                 | \$ 41,681            | \$ -                               | \$ 41,681            | \$ -                | \$ -              |
| Title V Part A Innovative Strategies             | 4110/8290-999   | \$ -                                 | \$ 9,026             | \$ -                               | \$ 9,026             | \$ -                | \$ -              |
| Title III Immigrant Ed.                          | 4201/8290-999   | \$ -                                 | \$ 9,585             | \$ -                               | \$ 9,585             | \$ -                | \$ -              |
| Title III Language English Proficient - Based LE | 4203/8290       | \$ -                                 | \$ 293,231           | \$ -                               | \$ 302,234           | \$ -                | \$ 9,003          |
| Title III - Carryover Prior Year                 | 4203/8290-999   | \$ -                                 | \$ 130,237           | \$ -                               | \$ 130,237           | \$ -                | \$ -              |
| Homeless Children Education                      | 5630/8290       | \$ -                                 | \$ 28,043            | \$ -                               | \$ 28,068            | \$ -                | \$ 25             |
| MAA Billing - Unrestricted Federal Revenue       | 5640/8290       | \$ -                                 | \$ 167,834           | \$ -                               | \$ 199,632           | \$ -                | \$ 31,798         |
| <b>Total Federal Revenue</b>                     |                 | <b>\$ 175,007</b>                    | <b>\$ 10,454,797</b> | <b>\$ 176,313</b>                  | <b>\$ 11,102,436</b> | <b>\$ 1,306</b>     | <b>\$ 648,945</b> |



**2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION                         |                | 2010-11 1ST INTERIM DECEMBER 7, 2010 |              | 2010-11 2ND INTERIM MARCH 15, 2011 |              | Variance     |                     |            |
|--|----------------|--------------------------------------|--------------|------------------------------------|--------------|--------------|---------------------|------------|
|  |                | Unrestricted                         | Restricted   | Unrestricted                       | Restricted   | Unrestricted | Increase/(Decrease) | Restricted |
| <b>OTHER STATE REVENUE</b>                         |                |                                      |              |                                    |              |              |                     |            |
| Supplemental Hrly Programs                         | 0405/8311      | \$ 434,997                           | \$ -         | \$ 434,893                         | \$ -         | \$ (104)     | \$ -                | \$ -       |
| Special Education Infant                           | 6510/8311      | \$ -                                 | \$ 790,000   | \$ -                               | \$ 790,000   | \$ -         | \$ -                | \$ -       |
| Special Ed - 0910 SDA (Spec. Disabilities)         | 6500/8311-999  | \$ -                                 | \$ 725,698   | \$ -                               | \$ 725,698   | \$ -         | \$ -                | \$ -       |
| Economic Impact Aid                                | 7090/8311      | \$ -                                 | \$ 1,228,171 | \$ -                               | \$ 1,242,963 | \$ -         | \$ 14,792           | \$ -       |
| Economic Impact Aid                                | 7091/8311      | \$ -                                 | \$ 512,781   | \$ -                               | \$ 516,018   | \$ -         | \$ 3,237            | \$ -       |
| Economic Impact Aide CO                            | 7091/8311-999  | \$ -                                 | \$ -         | \$ -                               | \$ -         | \$ -         | \$ -                | \$ -       |
| HTS Transportation                                 | 7230/8311      | \$ -                                 | \$ 824,464   | \$ -                               | \$ 824,464   | \$ -         | \$ -                | \$ -       |
| SE Transportation                                  | 7240/8311      | \$ -                                 | \$ 105,664   | \$ -                               | \$ 105,664   | \$ -         | \$ -                | \$ -       |
| Class Size Reduction (incl penalties for class s   | 1300/8434      | \$ 3,726,009                         | \$ -         | \$ 3,729,222                       | \$ -         | \$ 3,213     | \$ -                | \$ -       |
| Mandated Cost Reimbursement (no funding in         | 0000-425/8550  | \$ -                                 | \$ -         | \$ 455,422                         | \$ -         | \$ 455,422   | \$ -                | \$ -       |
| Lottery (based on PY annual ADA)                   | 1100/6300/8560 | \$ 1,356,420                         | \$ 177,190   | \$ 1,356,420                       | \$ 177,190   | \$ -         | \$ -                | \$ -       |
| Lottery - Prior Year Adjustment                    | 1100/8560-999  | \$ -                                 | \$ -         | \$ 17,543                          | \$ 11,936    | \$ 17,543    | \$ 11,936           | \$ -       |
| Sp Ed Mandate Settlement (9th of 10 equal pmts; \$ | 0000-426/8590  | \$ 63,429                            | \$ -         | \$ 63,429                          | \$ -         | \$ -         | \$ -                | \$ -       |
| CELDT/Oral Hlth Testing                            | 0000/8590      | \$ 13,000                            | \$ -         | \$ 13,000                          | \$ -         | \$ -         | \$ -                | \$ -       |
| Star Testing                                       | 0460/8590      | \$ 25,000                            | \$ -         | \$ 25,000                          | \$ -         | \$ -         | \$ -                | \$ -       |
| Community Day School                               | 0911/8590      | \$ 22,917                            | \$ -         | \$ 22,917                          | \$ -         | \$ -         | \$ -                | \$ -       |
| Deferred Maintenance State Funding                 | 0915/8540      | \$ 478,506                           | \$ -         | \$ 478,506                         | \$ -         | \$ -         | \$ -                | \$ -       |
| Physical Educ Teacher Incentive Grant              | 0916/8590      | \$ 263,033                           | \$ -         | \$ 264,240                         | \$ -         | \$ 1,207     | \$ -                | \$ -       |
| National Board Cert Teacher                        | 0917/8590      | \$ 4,708                             | \$ -         | \$ 3,356                           | \$ -         | \$ (1,352)   | \$ -                | \$ -       |
| Community Based Tutoring                           | 0918/8590      | \$ 78,054                            | \$ -         | \$ 78,077                          | \$ -         | \$ 23        | \$ -                | \$ -       |
| School Safety & Violence Prevention                | 0921/8590      | \$ 58,694                            | \$ -         | \$ 30,708                          | \$ -         | \$ (27,986)  | \$ -                | \$ -       |
| Arts and Music Block Grant                         | 0922/8590      | \$ 174,535                           | \$ -         | \$ 175,286                         | \$ -         | \$ 751       | \$ -                | \$ -       |
| Supplemental School Counseling                     | 0924/8590      | \$ 188,150                           | \$ -         | \$ 188,864                         | \$ -         | \$ 714       | \$ -                | \$ -       |
| GATE   | 0926/8590      | \$ 93,273                            | \$ -         | \$ 93,273                          | \$ -         | \$ -         | \$ -                | \$ -       |
| Instr Materials - State Textbooks                  | 0927/8590      | \$ 726,848                           | \$ -         | \$ 721,653                         | \$ -         | \$ (5,195)   | \$ -                | \$ -       |
| Peer Assistance & Review                           | 0931/8590      | \$ 57,618                            | \$ -         | \$ 57,866                          | \$ -         | \$ 248       | \$ -                | \$ -       |
| Intensive Prof. Dev. Reading Block Grant           | 0935/8590      | \$ 62,370                            | \$ -         | \$ 62,149                          | \$ -         | \$ (221)     | \$ -                | \$ -       |
| Staff Development - Administration                 | 0937/8590      | \$ 22,201                            | \$ -         | \$ 26,685                          | \$ -         | \$ 4,484     | \$ -                | \$ -       |
| Staff Development - Administration - PY            | 0937/8590-999  | \$ -                                 | \$ -         | \$ 21,232                          | \$ -         | \$ 21,232    | \$ -                | \$ -       |
| Pupil Retention Block Grant                        | 0941/8590      | \$ 3,622                             | \$ -         | \$ 3,433                           | \$ -         | \$ (189)     | \$ -                | \$ -       |
| Teacher Credentialing Block Grant                  | 0943/8590      | \$ 120,188                           | \$ -         | \$ 120,709                         | \$ -         | \$ 521       | \$ -                | \$ -       |
| Professional Development Block Grant               | 0944/8590      | \$ 596,741                           | \$ -         | \$ 599,005                         | \$ -         | \$ 2,264     | \$ -                | \$ -       |
| Targeted Inst. Impr. Block Grant (50% HTS Trans/A  | 0945/8590      | \$ 939,117                           | \$ -         | \$ 939,499                         | \$ -         | \$ 382       | \$ -                | \$ -       |
| School Imprvmt & Library Block Grant               | 0946/8590      | \$ 1,197,069                         | \$ -         | \$ 1,198,218                       | \$ -         | \$ 1,149     | \$ -                | \$ -       |
| Professional Dev. Math & Reading                   | 0965/8590      | \$ -                                 | \$ -         | \$ 29,069                          | \$ -         | \$ 29,069    | \$ -                | \$ -       |
| Early Mental Health EMI 1 & 2                      | 6250/8590      | \$ -                                 | \$ 301,802   | \$ -                               | \$ 301,802   | \$ -         | \$ -                | \$ -       |
| English Language Acquisition - Incl w EIA          | 6286/0948/8590 | \$ -                                 | \$ -         | \$ -                               | \$ -         | \$ -         | \$ -                | \$ -       |
| Special Education Mental Health - Non AB602        | 6500/8590      | \$ -                                 | \$ 61,934    | \$ -                               | \$ 61,934    | \$ -         | \$ -                | \$ -       |
| Special Education Infant Discretionary             | 6515/8590      | \$ -                                 | \$ 20,486    | \$ -                               | \$ 20,486    | \$ -         | \$ -                | \$ -       |
| Workability (formerly Resr 3405)                   | 6520/8590      | \$ -                                 | \$ 19,328    | \$ -                               | \$ 19,328    | \$ -         | \$ -                | \$ -       |
| Spec Ed Low Incidence Entitlement (formerly R      | 6530/8590      | \$ -                                 | \$ 3,325     | \$ -                               | \$ 3,063     | \$ (262)     | \$ -                | \$ -       |
| Spec Ed Personnel Staff Dev (formerly Resr 33      | 6535/8590      | \$ -                                 | \$ 3,779     | \$ -                               | \$ 3,691     | \$ (88)      | \$ -                | \$ -       |
| <b>Total Other State Revenue</b>                   |                | \$ 10,706,499                        | \$ 4,774,622 | \$ 11,209,674                      | \$ 4,804,237 | \$ 503,175   | \$ 29,615           | \$ (88)    |
|  |                |                                      |              |                                    |              | \$ 532,790   |                     |            |

**2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION                      | RESOURCE       | 2010-11 1ST INTERIM DECEMBER 7, 2010 |               | 2010-11 2ND INTERIM MARCH 15, 2011 |               | Variance     |                     |              |
|---|----------------|--------------------------------------|---------------|------------------------------------|---------------|--------------|---------------------|--------------|
|   |                | Unrestricted                         | Restricted    | Unrestricted                       | Restricted    | Unrestricted | Increase/(Decrease) | Restricted   |
| <b>OTHER LOCAL REVENUES</b>                     |                |                                      |               |                                    |               |              |                     |              |
| Sale of Equipment (county auction)              | 0000/8631      | \$ 4,250                             | \$ -          | \$ 4,250                           | \$ -          | \$ -         | \$ -                | \$ -         |
| Miscellaneous Fees                              | 0000/8639      | \$ 2,000                             | \$ -          | \$ 2,373                           | \$ -          | \$ 373       | \$ -                | \$ -         |
| Leases and Rentals (INCL SVE CC)                | 0000/8650      | \$ 25,000                            | \$ -          | \$ 50,000                          | \$ -          | \$ 25,000    | \$ -                | \$ -         |
| Interest - General Fund                         | 0000/8660      | \$ 10,000                            | \$ -          | \$ 40,000                          | \$ -          | \$ 30,000    | \$ -                | \$ -         |
| Interest - TRANS                                | 0000/8660-091  | \$ 50,794                            | \$ -          | \$ 50,794                          | \$ -          | \$ -         | \$ -                | \$ -         |
| Other Fees & Contracts                          | 0000/8689      | \$ 4,500                             | \$ -          | \$ 4,500                           | \$ -          | \$ -         | \$ -                | \$ -         |
| Other Local (2% COBRA admin, misc fees, etc     | 0000/8699      | \$ 25,000                            | \$ -          | \$ 35,000                          | \$ -          | \$ 10,000    | \$ -                | \$ -         |
| Donations (revenue recognized when recd)        | 0000-191/8699  | \$ 134,549                           | \$ -          | \$ 237,215                         | \$ -          | \$ 102,666   | \$ -                | \$ -         |
| Mini-Grants (revenue recognized when recd)      | 0000-192/8699  | \$ -                                 | \$ -          | \$ 10,281                          | \$ -          | \$ 10,281    | \$ -                | \$ -         |
| Other Local Revenue (revenue recognized recd    | 0000-193 - 911 | \$ 610                               | \$ -          | \$ 1,140                           | \$ -          | \$ 530       | \$ -                | \$ -         |
| SDCOE Reimb P. JAMESON                          | 0000-920/8699  | \$ 147,542                           | \$ -          | \$ 147,542                         | \$ -          | \$ -         | \$ -                | \$ -         |
| Community Redevelopment                         | 9625/8625      | \$ -                                 | \$ 33,810     | \$ -                               | \$ 33,810     | \$ -         | \$ -                | \$ -         |
| Transportation Fees From Individuals (bus ticke | 7230/8675      | \$ -                                 | \$ 80,000     | \$ -                               | \$ 50,000     | \$ -         | \$ -                | \$ (30,000)  |
| 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      | \$ -                                 | \$ 6,421,682  | \$ -                               | \$ 6,421,682  | \$ -         | \$ -                | \$ -         |
| Spec Ed Apport - PY Adj                         | 6500/8792-999  | \$ -                                 | \$ -          | \$ -                               | \$ 10,597     | \$ -         | \$ -                | \$ 10,597    |
| 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    | \$ -         | \$ -                | \$ -         |
| <b>Total Other Local Revenue</b>                |                | \$ 404,245                           | \$ 8,408,348  | \$ 583,095                         | \$ 8,388,945  | \$ 178,850   | \$ (19,403)         | \$ 159,447   |
| <b>Total Revenue</b>                            |                | \$ 70,283,202                        | \$ 25,712,839 | \$ 70,971,145                      | \$ 26,368,963 | \$ 687,943   | \$ 656,124          | \$ 1,344,067 |

**2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION              | OBJECT        | 2010-11 1ST INTERIM DECEMBER 7, 2010 |                      | 2010-11 2ND INTERIM MARCH 15, 2011 |                      | Variance            |                     |                    |
|---|---------------|--------------------------------------|----------------------|------------------------------------|----------------------|---------------------|---------------------|--------------------|
|   |               | Unrestricted                         | Restricted           | Unrestricted                       | Restricted           | Unrestricted        | Restricted          | Combined Variance  |
|   |               |                                      |                      |                                    |                      |                     |                     |                    |
| <b>EXPENDITURES</b>                     |               |                                      |                      |                                    |                      |                     |                     |                    |
| <b>1000 - CERTIFICATED SALARIES</b>     | <b>OBJECT</b> |                                      |                      |                                    |                      |                     |                     |                    |
| Certificated Teacher Salaries           | 1100          | \$ 32,183,746                        | \$ 7,801,339         | \$ 32,026,858                      | \$ 8,553,390         | \$ (156,888)        | \$ 752,051          |                    |
| Certificated Pupil Support Salaries     | 1200          | \$ 1,640,758                         | \$ 2,303,000         | \$ 1,690,301                       | \$ 2,247,006         | \$ 49,543           | \$ (55,994)         |                    |
| Certificated Suprv. and Admin. Salaries | 1300          | \$ 3,215,473                         | \$ 182,733           | \$ 3,207,096                       | \$ 188,886           | \$ (8,377)          | \$ 6,153            |                    |
| Other Certificated Salaries             | 1900          | \$ 471,426                           | \$ 534,977           | \$ 473,016                         | \$ 563,214           | \$ 1,590            | \$ 28,237           |                    |
| <b>Total Certificated Salaries</b>      | <b>1000's</b> | <b>\$ 37,511,403</b>                 | <b>\$ 10,822,049</b> | <b>\$ 37,397,271</b>               | <b>\$ 11,552,496</b> | <b>\$ (114,132)</b> | <b>\$ 730,447</b>   | <b>\$ 616,315</b>  |
| <b>2000 - CLASSIFIED SALARIES</b>       |               |                                      |                      |                                    |                      |                     |                     |                    |
| Instructional Aides Salaries            | 2100          | \$ 106,060                           | \$ 2,788,023         | \$ 116,752                         | \$ 2,727,799         | \$ 10,692           | \$ (60,224)         |                    |
| Classified Support Salaries             | 2200          | \$ 2,741,200                         | \$ 3,252,964         | \$ 2,811,690                       | \$ 3,273,070         | \$ 70,490           | \$ 20,106           |                    |
| Classified Suprv and Admin Salary       | 2300          | \$ 659,872                           | \$ 384,097           | \$ 659,872                         | \$ 390,283           | \$ -                | \$ 6,186            |                    |
| Clerical and Office Salaries            | 2400          | \$ 4,535,875                         | \$ 394,142           | \$ 4,489,773                       | \$ 408,508           | \$ (46,102)         | \$ 14,366           |                    |
| Other Classified Salaries               | 2900          | \$ 679,040                           | \$ 928,968           | \$ 676,347                         | \$ 959,400           | \$ (2,693)          | \$ 30,432           |                    |
| <b>Total Classified Salaries</b>        | <b>2000's</b> | <b>\$ 8,722,047</b>                  | <b>\$ 7,748,194</b>  | <b>\$ 8,754,434</b>                | <b>\$ 7,759,060</b>  | <b>\$ 32,387</b>    | <b>\$ 10,866</b>    | <b>\$ 43,253</b>   |
| <b>3000 - EMPLOYEE BENEFITS</b>         |               |                                      |                      |                                    |                      |                     |                     |                    |
| State Teacher Retirement                | 3111-3112     | \$ 3,116,048                         | \$ 923,748           | \$ 3,152,381                       | \$ 941,489           | \$ 36,333           | \$ 17,741           |                    |
| Public Employees Retirement             | 3211-3212     | \$ 805,016                           | \$ 739,019           | \$ 824,558                         | \$ 755,201           | \$ 19,542           | \$ 16,182           |                    |
| OASDI/Medicare/Alternative              | 3311-3322     | \$ 1,140,042                         | \$ 731,905           | \$ 1,150,765                       | \$ 758,272           | \$ 10,723           | \$ 26,367           |                    |
| Health & Welfare Benefits               | 3401-3402     | \$ 4,378,239                         | \$ 2,399,377         | \$ 4,226,700                       | \$ 2,397,458         | \$ (151,539)        | \$ (1,919)          |                    |
| State Unemployment Insurance            | 3501-3502     | \$ 332,691                           | \$ 139,326           | \$ 337,008                         | \$ 143,697           | \$ 4,317            | \$ 4,371            |                    |
| Workers Compensation                    | 3601-3602     | \$ 912,090                           | \$ 385,446           | \$ 921,444                         | \$ 396,989           | \$ 9,354            | \$ 11,543           |                    |
| Retiree Benefits                        | 3701-3702     | \$ 1,290,416                         | \$ 66,688            | \$ 1,290,416                       | \$ 35,076            | \$ -                | \$ (31,612)         |                    |
| Public Emp. Retirement Reduction        | 3801-3802     | \$ 94,977                            | \$ 126,329           | \$ 73,446                          | \$ 143,722           | \$ (21,531)         | \$ 17,393           |                    |
| Other Benefits                          | 3901-3902     | \$ 1,307,810                         | \$ 447,942           | \$ 1,308,164                       | \$ 451,956           | \$ 354              | \$ 4,014            |                    |
| <b>Total Employee Benefits</b>          | <b>3000's</b> | <b>\$ 13,377,329</b>                 | <b>\$ 5,959,780</b>  | <b>\$ 13,284,882</b>               | <b>\$ 6,023,860</b>  | <b>\$ (92,447)</b>  | <b>\$ 64,080</b>    | <b>\$ (28,367)</b> |
| <b>4000 - BOOKS AND SUPPLIES</b>        |               |                                      |                      |                                    |                      |                     |                     |                    |
| Textbooks                               | 4100          | \$ 647,834                           | \$ 192,298           | \$ 647,834                         | \$ 204,258           | \$ -                | \$ 11,960           |                    |
| Books Other than Textbooks              | 4200          | \$ 1,500                             | \$ 5,109             | \$ 3,125                           | \$ 4,677             | \$ 1,625            | \$ (432)            |                    |
| Materials and Supplies                  | 4300          | \$ 1,312,370                         | \$ 5,660,108         | \$ 1,307,036                       | \$ 5,521,733         | \$ (5,334)          | \$ (138,375)        |                    |
| Non-Capitalized Equipment               | 4400          | \$ 79,588                            | \$ 196,344           | \$ 136,210                         | \$ 195,471           | \$ 56,622           | \$ (873)            |                    |
| <b>Total Books and Supplies</b>         | <b>4000's</b> | <b>\$ 2,041,292</b>                  | <b>\$ 6,053,859</b>  | <b>\$ 2,094,205</b>                | <b>\$ 5,926,139</b>  | <b>\$ 52,913</b>    | <b>\$ (127,720)</b> | <b>\$ (74,807)</b> |

**2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION                               | 2010-11 1ST INTERIM DECEMBER 7, 2010 |                       |                          | 2010-11 2ND INTERIM MARCH 15, 2011 |                       |  | Variance            |                     |                     |
|--|--------------------------------------|-----------------------|--------------------------|------------------------------------|-----------------------|--|---------------------|---------------------|---------------------|
|  | Unrestricted                         | Restricted            |                          | Unrestricted                       | Restricted            |  | Increase/(Decrease) | Unrestricted        | Restricted          |
| <b>5000 - SERVICES, OTHER EXPENSES</b>                   |                                      |                       | <b>OBJECT</b>            |                                    |                       |  |                     |                     |                     |
| Travel and Conferences                                   | \$ 143,153                           | \$ 73,332             |                          | \$ 144,761                         | \$ 80,708             |  | \$ 1,608            | \$ 7,376            |                     |
| Dues and Memberships                                     | \$ 24,559                            | \$ -                  |                          | \$ 24,559                          | \$ -                  |  | \$ -                | \$ -                |                     |
| Other Insurance - Property and Liability                 | \$ 513,963                           | \$ 32,525             |                          | \$ 514,124                         | \$ 32,525             |  | \$ 161              | \$ -                |                     |
| Utilities  | \$ 2,352,010                         | \$ -                  |                          | \$ 2,356,297                       | \$ -                  |  | \$ 4,287            | \$ -                |                     |
| Rentals, Leases and Repairs                              | \$ 813,612                           | \$ 35,581             |                          | \$ 815,532                         | \$ 36,996             |  | \$ 1,920            | \$ 1,415            |                     |
| Transfer of Costs - Interfund                            | \$ (294,578)                         | \$ (87,944)           |                          | \$ (476,157)                       | \$ (100,023)          |  | \$ (181,579)        | \$ (12,079)         |                     |
| Other Operating Expenses - Contracts                     | \$ 840,124                           | \$ 2,914,084          |                          | \$ 905,106                         | \$ 2,895,884          |  | \$ 64,982           | \$ (18,200)         |                     |
| Communications   | \$ 211,050                           | \$ 22,025             |                          | \$ 211,890                         | \$ 15,944             |  | \$ 840              | \$ (6,081)          |                     |
| <b>Total Services, Other Expenses</b>                    | <b>\$ 4,603,893</b>                  | <b>\$ 2,989,603</b>   | <b>5000's</b>            | <b>\$ 4,496,112</b>                | <b>\$ 2,962,034</b>   |  | <b>\$ (107,781)</b> | <b>\$ (27,569)</b>  | <b>\$ (135,350)</b> |
| <b>6000 - CAPITAL OUTLAY</b>                             |                                      |                       |                          |                                    |                       |  |                     |                     |                     |
| Sites and Improvement of Sites                           | \$ 1,606                             | \$ -                  |                          | \$ 1,606                           | \$ 6,175              |  | \$ -                | \$ 6,175            |                     |
| Building & Improvements                                  | \$ -                                 | \$ -                  |                          | \$ -                               | \$ -                  |  | \$ -                | \$ -                |                     |
| Equipment - New  | \$ -                                 | \$ 679                |                          | \$ 12,011                          | \$ 679                |  | \$ 12,011           | \$ -                |                     |
| Equipment - Replacement                                  | \$ 67,324                            | \$ 10,000             |                          | \$ 67,324                          | \$ 10,000             |  | \$ -                | \$ -                |                     |
| <b>Total Capital Outlay</b>                              | <b>\$ 68,930</b>                     | <b>\$ 10,679</b>      | <b>6000's</b>            | <b>\$ 80,941</b>                   | <b>\$ 16,854</b>      |  | <b>\$ 12,011</b>    | <b>\$ 6,175</b>     | <b>\$ 18,186</b>    |
| <b>7000 - OTHER OUTGO</b>                                |                                      |                       |                          |                                    |                       |  |                     |                     |                     |
| Indirect Cost - CATEGORICAL FUNDS                        | \$ (310,132)                         | \$ 310,132            |                          | \$ (449,620)                       | \$ 449,620            |  | \$ (139,488)        | \$ 139,488          |                     |
| Debt Service Pmts - NEW RICOH EQUIP                      | \$ 33,786                            | \$ -                  |                          | \$ 33,786                          | \$ -                  |  | \$ -                | \$ -                |                     |
| Transfers of Indirect - Interfund - CN & CDC             | \$ (279,517)                         | \$ -                  |                          | \$ (279,517)                       | \$ -                  |  | \$ -                | \$ -                |                     |
| <b>Total Other Outgo &amp; Support</b>                   | <b>\$ (555,863)</b>                  | <b>\$ 310,132</b>     | <b>7300 &amp; 7400's</b> | <b>\$ (695,351)</b>                | <b>\$ 449,620</b>     |  | <b>\$ (139,488)</b> | <b>\$ 139,488</b>   | <b>\$ -</b>         |
| <b>Total Expenditures</b>                                | <b>\$ 65,769,031</b>                 | <b>\$ 33,894,296</b>  | <b>1000-7499</b>         | <b>\$ 65,412,494</b>               | <b>\$ 34,690,063</b>  |  | <b>\$ (356,537)</b> | <b>\$ 795,767</b>   | <b>\$ 439,230</b>   |
| <b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>\$ 4,514,171</b>                  | <b>\$ (8,181,457)</b> |                          | <b>\$ 5,558,651</b>                | <b>\$ (8,321,100)</b> |  | <b>\$ 1,044,480</b> | <b>\$ (139,643)</b> | <b>\$ 904,837</b>   |



2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

| MAJOR OBJECT - EXPLANATION                          | 2010-11 1ST INTERIM DECEMBER 7, 2010 |                       | 2010-11 2ND INTERIM MARCH 15, 2011 |                       | Variance            |                     |                   |
|---|--------------------------------------|-----------------------|------------------------------------|-----------------------|---------------------|---------------------|-------------------|
|   | Unrestricted                         | Restricted            | Unrestricted                       | Restricted            | Increase/(Decrease) | Unrestricted        | Restricted        |
| <b>Other Financing Sources and Uses</b>             |                                      |                       |                                    |                       |                     |                     |                   |
| <b>8000 - TRANSFERS IN</b>                          |                                      |                       |                                    |                       |                     |                     |                   |
| Interfund xfr 40 - Cert & Class Early Retire Incent | \$ 399,564                           | \$ -                  | \$ 399,564                         | \$ -                  | \$ -                | \$ -                | \$ -              |
| Interfund xfr 17 - Opt-Out Wellness & Misc          | \$ 111,500                           | \$ -                  | \$ 111,500                         | \$ -                  | \$ -                | \$ -                | \$ -              |
| Interfund xfr 17 - opt out 1x 1% slyr reduction     | \$ 700,000                           | \$ -                  | \$ 700,000                         | \$ -                  | \$ -                | \$ -                | \$ -              |
| Interfund-Sunshine Child Nutrition                  | \$ -                                 | \$ -                  | \$ 536                             | \$ -                  | \$ 536              | \$ 536              | \$ -              |
| <b>Total Transfers In</b>                           | <b>\$ 1,211,064</b>                  | <b>\$ -</b>           | <b>\$ 1,211,064</b>                | <b>\$ -</b>           | <b>\$ 536</b>       | <b>\$ 536</b>       | <b>\$ -</b>       |
| <b>7000 - TRANSFERS OUT</b>                         |                                      |                       |                                    |                       |                     |                     |                   |
| Other Transfers Out                                 | \$ -                                 | \$ -                  | \$ -                               | \$ -                  | \$ -                | \$ -                | \$ -              |
| <b>Total Transfers Out</b>                          | <b>\$ -</b>                          | <b>\$ -</b>           | <b>\$ -</b>                        | <b>\$ -</b>           | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       |
| <b>8900 - CONTRIBUTIONS</b>                         |                                      |                       |                                    |                       |                     |                     |                   |
| Class Size Reduction Encroachment                   | \$ (2,016,658)                       | \$ -                  | \$ (2,074,292)                     | \$ -                  | \$ (57,634)         | \$ (57,634)         | \$ -              |
| Class Size Reduction Contribution                   | \$ 2,016,658                         | \$ -                  | \$ 2,074,292                       | \$ -                  | \$ 57,634           | \$ 57,634           | \$ -              |
| Lottery Contribution                                | \$ 1,500,000                         | \$ -                  | \$ 1,500,000                       | \$ -                  | \$ -                | \$ -                | \$ -              |
| Lottery Contribution                                | \$ (1,500,000)                       | \$ -                  | \$ (1,500,000)                     | \$ -                  | \$ -                | \$ -                | \$ -              |
| Special Education Encroachment                      | \$ (2,658,230)                       | \$ 2,658,230          | \$ (2,767,873)                     | \$ 2,767,873          | \$ (109,643)        | \$ (109,643)        | \$ 109,643        |
| Home To School Transp. Encroachment                 | \$ (233,719)                         | \$ 233,719            | \$ (263,719)                       | \$ 263,719            | \$ (30,000)         | \$ (30,000)         | \$ 30,000         |
| 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            | \$ -                | \$ -                | \$ -              |
| <b>Total Contributions</b>                          | <b>\$ (7,017,862)</b>                | <b>\$ 7,017,862</b>   | <b>\$ (7,157,505)</b>              | <b>\$ 7,157,505</b>   | <b>\$ (139,643)</b> | <b>\$ (139,643)</b> | <b>\$ 139,643</b> |
| <b>Total Other Financing Sources and Uses</b>       | <b>\$ (5,806,798)</b>                | <b>\$ 7,017,862</b>   | <b>\$ (5,945,905)</b>              | <b>\$ 7,157,505</b>   | <b>\$ (139,107)</b> | <b>\$ 139,643</b>   | <b>\$ 536</b>     |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>      | <b>\$ (1,292,627)</b>                | <b>\$ (1,163,595)</b> | <b>\$ (387,254)</b>                | <b>\$ (1,163,595)</b> | <b>\$ 905,373</b>   | <b>\$ (1)</b>       | <b>\$ 905,373</b> |

**2010-11 2ND INTERIM DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

| MAJOR OBJECT - EXPLANATION                     | 2010-11 1ST INTERIM DECEMBER 7, 2010 |                | 2010-11 2ND INTERIM MARCH 15, 2011 |                | Variance            |                   |
|--|--------------------------------------|----------------|------------------------------------|----------------|---------------------|-------------------|
|  | Unrestricted                         | Restricted     | Unrestricted                       | Restricted     | Increase/(Decrease) | Combined Variance |
| <b>BEGINNING FUND BALANCE</b>                  | \$ 7,396,562                         | \$ 1,163,595   | \$ 7,396,562                       | \$ 1,163,595   | \$ -                | \$ -              |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b> | \$ (1,292,627)                       | \$ (1,163,595) | \$ (387,254)                       | \$ (1,163,595) | \$ 905,373          | \$ 905,373        |
| <b>ENDING FUND BALANCE</b>                     | \$ 6,103,935                         | \$ -           | \$ 7,009,308                       | \$ -           | \$ 905,373          | \$ 905,373        |
| <b>COMPONENTS OF ENDING FUND BALANCE</b>       |                                      |                |                                    |                |                     |                   |
| Reserved Amounts                               |                                      |                |                                    |                |                     |                   |
| Revolving Cash                                 | \$ 66,000                            | \$ -           | \$ 66,000                          | \$ -           | \$ -                | \$ -              |
| Stores   | \$ 116,051                           | \$ -           | \$ 116,051                         | \$ -           | \$ -                | \$ -              |
| Designated Amounts                             |                                      |                |                                    |                |                     |                   |
| Economic Uncertainties                         | \$ 2,989,899                         | \$ -           | \$ 3,003,077                       | \$ -           | \$ 13,178           | \$ 13,178         |
| 1 time Opt Out Transfer                        | \$ 700,000                           | \$ -           | \$ 700,000                         | \$ -           | \$ -                | \$ -              |
| Lottery Reserve Prior Year Revenue             | \$ 283,224                           | \$ -           | \$ 300,767                         | \$ -           | \$ 17,543           | \$ 17,543         |
| Vacation Balance @ June 30, 2010               | \$ 782,455                           | \$ -           | \$ 782,455                         | \$ -           | \$ (0)              | \$ (0)            |
| Cash Flow & Rev Limit Short \$349/ADA          | \$ 3,071,106                         | \$ -           | \$ 2,040,958                       | \$ -           | \$ (1,030,148)      | \$ (1,030,148)    |
| Undesignated Amount                            | \$ (1,904,800)                       | \$ -           | \$ -                               | \$ -           | \$ 1,904,800        | \$ 1,904,800      |
| <b>TOTAL ENDING FUND BALANCE</b>               | \$ 6,103,935                         | \$ -           | \$ 7,009,308                       | \$ -           | \$ 905,373          | \$ 905,373        |

# Form 011 ~ Unrestricted 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Revenue Limit Sources  |                | 8010-8099              | 55,808,233.00       | 59,002,063.00                       | 33,409,773.82       | 59,002,063.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 175,007.00          | 176,313.00                          | 80,380.88           | 176,313.00                | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 11,323,048.00       | 11,209,674.00                       | 5,270,989.08        | 11,209,674.00             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 243,292.00          | 583,095.00                          | 458,527.02          | 583,095.00                | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 67,549,580.00       | 70,971,145.00                       | 39,219,670.80       | 70,971,145.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 36,295,939.00       | 37,397,271.00                       | 21,616,599.69       | 37,397,271.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 8,687,467.00        | 8,754,434.00                        | 4,874,223.98        | 8,754,434.00              | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 13,773,988.00       | 13,284,882.00                       | 7,710,784.27        | 13,284,882.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 1,561,462.00        | 2,094,205.00                        | 959,031.51          | 2,094,205.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 4,723,104.00        | 4,496,112.00                        | 2,503,085.39        | 4,496,112.00              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 67,324.00           | 80,941.00                           | 30,059.65           | 80,941.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 33,786.00           | 33,786.00                           | 17,062.79           | 33,786.00                 | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (398,502.00)        | (729,137.00)                        | 0.00                | (729,137.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 64,744,568.00       | 65,412,494.00                       | 37,710,847.28       | 65,412,494.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 2,805,012.00        | 5,558,651.00                        | 1,508,823.52        | 5,558,651.00              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 1,552,882.00        | 1,211,600.00                        | 1,100,100.46        | 1,211,600.00              | 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)      | (7,157,505.00)                      | 0.00                | (7,157,505.00)            | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (6,273,704.00)      | (5,945,905.00)                      | 1,100,100.46        | (5,945,905.00)            |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (3,468,692.00)      | (387,254.00)                        | 2,608,923.98        | (387,254.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 7,009,308.09                        |                     | 7,009,308.09              |                            |                  |
| 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          | 116,051.00                          |                     | 116,051.00                |                            |                  |
| Prepaid Expenditures   |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| General Reserve  |                | 9730         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Legally Restricted Balance   |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Designated Amounts  |                |              |                     |                                     |                     |                           |                            |                  |
| Designated for Economic Uncertainties  |                | 9770         | 2,094,968.06        | 3,003,077.00                        |                     | 3,003,077.00              |                            |                  |
| 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        | 3,824,180.09                        |                     | 3,824,180.09              |                            |                  |
| One Time Option Out Transfer   | 0000           | 9780         | 700,000.00          |                                     |                     |                           |                            |                  |
| Vacation Liability @ June 30, 2010   | 0000           | 9780         | 782,454.80          |                                     |                     |                           |                            |                  |
| GASB 45 Liability Partial  | 0000           | 9780         | 189,226.96          |                                     |                     |                           |                            |                  |
| One Time Option Out Transfer Funds   | 0000           | 9780         |                     | 700,000.00                          |                     |                           |                            |                  |
| Vacation Liability @ June 30, 2010   | 0000           | 9780         |                     | 782,454.80                          |                     |                           |                            |                  |
| Reserve for Cash Flow and Revenue L  | 0000           | 9780         |                     | 2,040,958.29                        |                     |                           |                            |                  |
| Lottery  | 1100           | 9780         |                     | 300,767.00                          |                     |                           |                            |                  |
| One Time Option Out Transfer Funds   | 0000           | 9780         |                     |                                     |                     | 700,000.00                |                            |                  |
| Vacation Liability @ June 30, 2010   | 0000           | 9780         |                     |                                     |                     | 782,454.80                |                            |                  |
| Reserve for Cash Flow and Revenue L  | 0000           | 9780         |                     |                                     |                     | 2,040,958.29              |                            |                  |
| Lottery  | 1100           | 9780         |                     |                                     |                     | 300,767.00                |                            |                  |
| c) Undesignated Amount   |                | 9790         |                     |                                     |                     | 0.00                      |                            |                  |
| d) Unappropriated Amount   |                | 9790         | 0.00                | 0.00                                |                     |                           |                            |                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>REVENUE LIMIT SOURCES</b>                                  |                |              |                        |   |                        |                                 |                                  |                        |
| Principal Apportionment                                       |                |              |                        |   |                        |                                 |                                  |                        |
| State Aid - Current Year                                      |                | 8011         | 36,261,660.00          | 39,745,000.00                             | 22,230,271.00          | 39,745,000.00                   | 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                                | 109,860.76             | 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                             | 9,858,102.78           | 20,592,110.00                   | 0.00                             | 0.0%                   |
| Unsecured Roll Taxes  |                | 8042         | 822,778.00             | 773,768.00                                | 773,864.55             | 773,768.00                      | 0.00                             | 0.0%                   |
| Prior Years' Taxes  |                | 8043         | 0.00                   | (5,326.00)                                | 9,437.88               | (5,326.00)                      | 0.00                             | 0.0%                   |
| Supplemental Taxes  |                | 8044         | 354,791.00             | 236,832.00                                | 220,010.83             | 236,832.00                      | 0.00                             | 0.0%                   |
| Education Revenue Augmentation<br>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<br>Fund (SERAF) |                | 8046         | 0.00                   | 1,097,737.00                              | 0.00                   | 1,097,737.00                    | 0.00                             | 0.0%                   |
| Community Redevelopment Funds<br>(SB 617/699/1992)            |                | 8047         | 0.00                   | 71.00                                     | 10.87                  | 71.00                           | 0.00                             | 0.0%                   |
| Penalties and Interest from<br>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<br>(50%) Adjustment                   |                | 8089         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Subtotal, Revenue Limit Sources                               |                |              | 57,332,367.00          | 60,421,067.00                             | 33,201,558.67          | 60,421,067.00                   | 0.00                             | 0.0%                   |
| Revenue Limit Transfers                                       |                |              |                        |   |                        |                                 |                                  |                        |
| Unrestricted Revenue Limit<br>Transfers - Current Year        | 0000           | 8091         | (1,821,420.00)         | (1,697,366.00)                            | 0.00                   | (1,697,366.00)                  | 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<br>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             | 278,362.00                                | 208,215.15             | 278,362.00                      | 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          | 59,002,063.00                             | 33,409,773.82          | 59,002,063.00                   | 0.00                             | 0.0%                   |
| <b>FEDERAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| Maintenance and Operations                                    |                | 8110         | 50,000.00              | 51,306.00                                 | 11,493.53              | 51,306.00                       | 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                          | 68,887.35           | 125,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |   |              | <b>175,007.00</b>    | <b>176,313.00</b>                   | <b>80,380.88</b>    | <b>176,313.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                         |   |              |                      |                                     |                     |                           |                            |                  |
| Other State Apportionments                         |   |              |                      |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding            |   |              |                      |                                     |                     |                           |                            |                  |
| Current Year                                       | 2430  | 8311         |                      |                                     |                     |                           |                            |                  |
| Prior Years  | 2430  | 8319         |                      |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                  |   |              |                      |                                     |                     |                           |                            |                  |
| Current Year                                       | 6355-6360                                   | 8311         |                      |                                     |                     |                           |                            |                  |
| Prior Years  | 6355-6360                                   | 8319         |                      |                                     |                     |                           |                            |                  |
| Special Education Master Plan                      |   |              |                      |                                     |                     |                           |                            |                  |
| Current Year                                       | 6500  | 8311         |                      |                                     |                     |                           |                            |                  |
| Prior Years  | 6500  | 8319         |                      |                                     |                     |                           |                            |                  |
| Home-to-School Transportation                      | 7230  | 8311         |                      |                                     |                     |                           |                            |                  |
| Economic Impact Aid                                | 7090-7091                                   | 8311         |                      |                                     |                     |                           |                            |                  |
| Spec. Ed. Transportation                           | 7240  | 8311         |                      |                                     |                     |                           |                            |                  |
| All Other State Apportionments - Current Year      | All Other                                   | 8311         | 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         | 3,729,222.00                        | 1,217,192.00        | 3,729,222.00              | 0.00                       | 0.0%             |
| Child Nutrition Programs                           |   | 8520         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Mandated Costs Reimbursements                      |   | 8550         | 0.00                 | 455,422.00                          | 452,322.00          | 455,422.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials |   | 8560         | 1,356,420.00         | 1,373,963.00                        | 375,226.08          | 1,373,963.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions                             |   |              |                      |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |   |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |   | 8575         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                    |   | 8576         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues from State Sources           |   | 8587         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                  | 7250  | 8590         |                      |                                     |                     |                           |                            |                  |
| Drug/Alcohol/Tobacco Funds                         | 6650-6690                                   | 8590         |                      |                                     |                     |                           |                            |                  |
| Healthy Start                                      | 6240  | 8590         |                      |                                     |                     |                           |                            |                  |
| Class Size Reduction Facilities                    | 6200  | 8590         |                      |                                     |                     |                           |                            |                  |
| School Community Violence Prevention Grant         | 7391  | 8590         |                      |                                     |                     |                           |                            |                  |
| Quality Education Investment Act                   | 7400  | 8590         |                      |                                     |                     |                           |                            |                  |
| All Other State Revenue                            | All Other                                   | 8590         | 5,466,628.00         | 5,651,067.00                        | 3,226,249.00        | 5,651,067.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |   |              | <b>11,323,048.00</b> | <b>11,209,674.00</b>                | <b>5,270,989.08</b> | <b>11,209,674.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER LOCAL REVENUE</b>                         |   |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue                                |   |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes                          |   |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies                            |   |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll                                       |   | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll                                     |   | 8616         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes                                 |   | 8617         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes                                 |   | 8618         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Ad Valorem Taxes                               |   |              |                      |                                     |                     |                           |                            |                  |
| Parcel Taxes                                       |   | 8621         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

| 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<br>Not Subject to RL Deduction      |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Non-Revenue<br>Limit Taxes |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Sales   |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies  |                | 8631         | 4,250.00            | 4,250.00                            | 523.11              | 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            | 2,373.00                            | 1,828.59            | 2,373.00                  | 0.00                       | 0.0%             |
| Leases and Rentals  |                | 8650         | 0.00                | 50,000.00                           | 37,149.47           | 50,000.00                 | 0.00                       | 0.0%             |
| Interest  |                | 8660         | 60,000.00           | 90,794.00                           | 72,125.42           | 90,794.00                 | 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                            | 1,111.26            | 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          | 431,178.00                          | 345,789.17          | 431,178.00                | 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          | 583,095.00                          | 458,527.02          | 583,095.00                | 0.00                       | 0.0%             |
| TOTAL, REVENUES   |                |              | 67,549,580.00       | 70,971,145.00                       | 39,219,670.80       | 70,971,145.00             | 0.00                       | 0.0%             |



| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 30,658,621.00        | 32,026,858.00                       | 18,536,458.53        | 32,026,858.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,897,603.00         | 1,690,301.00                        | 958,657.20           | 1,690,301.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,241,988.00         | 3,207,096.00                        | 1,876,994.92         | 3,207,096.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 497,727.00           | 473,016.00                          | 244,489.04           | 473,016.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>36,295,939.00</b> | <b>37,397,271.00</b>                | <b>21,616,599.69</b> | <b>37,397,271.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 82,903.00            | 116,752.00                          | 72,599.39            | 116,752.00                | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 2,821,303.00         | 2,811,690.00                        | 1,617,162.20         | 2,811,690.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 657,379.00           | 659,872.00                          | 382,666.16           | 659,872.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 4,540,549.00         | 4,489,773.00                        | 2,538,949.64         | 4,489,773.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 585,333.00           | 676,347.00                          | 262,846.59           | 676,347.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>8,687,467.00</b>  | <b>8,754,434.00</b>                 | <b>4,874,223.98</b>  | <b>8,754,434.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 3,205,525.00         | 3,152,381.00                        | 1,804,824.37         | 3,152,381.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 837,935.00           | 824,558.00                          | 480,912.43           | 824,558.00                | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,169,740.00         | 1,150,765.00                        | 657,837.37           | 1,150,765.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 4,527,031.00         | 4,226,700.00                        | 2,047,964.56         | 4,226,700.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 342,529.00           | 337,008.00                          | 192,286.03           | 337,008.00                | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,014,156.00         | 921,444.00                          | 524,338.34           | 921,444.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 1,290,416.00         | 1,290,416.00                        | 801,457.22           | 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            | 73,446.00                           | 103,877.81           | 73,446.00                 | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 1,301,367.00         | 1,308,164.00                        | 1,097,286.14         | 1,308,164.00              | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>13,773,988.00</b> | <b>13,284,882.00</b>                | <b>7,710,784.27</b>  | <b>13,284,882.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 504,762.00           | 647,834.00                          | 526,178.29           | 647,834.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                 | 3,125.00                            | 2,846.21             | 3,125.00                  | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 977,302.00           | 1,307,036.00                        | 377,167.17           | 1,307,036.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 79,398.00            | 136,210.00                          | 52,839.84            | 136,210.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,561,462.00</b>  | <b>2,094,205.00</b>                 | <b>959,031.51</b>    | <b>2,094,205.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 89,057.00            | 144,761.00                          | 35,469.83            | 144,761.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 24,429.00            | 24,559.00                           | 24,213.98            | 24,559.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 513,090.00           | 514,124.00                          | 460,705.52           | 514,124.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 2,314,601.00         | 2,356,297.00                        | 1,135,227.89         | 2,356,297.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 778,040.00           | 815,532.00                          | 401,520.24           | 815,532.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 71,091.00            | 80,651.00                           | 15,041.62            | 80,651.00                 | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (23,146.00)          | (556,808.00)                        | (17,246.81)          | (556,808.00)              | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 768,904.00           | 905,106.00                          | 368,365.55           | 905,106.00                | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 187,038.00           | 211,890.00                          | 79,787.57            | 211,890.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>4,723,104.00</b>  | <b>4,496,112.00</b>                 | <b>2,503,085.39</b>  | <b>4,496,112.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Land  |                | 6100         | 0.00                | 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                | 12,011.00                           | 12,011.19           | 12,011.00                 | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 67,324.00           | 67,324.00                           | 16,442.46           | 67,324.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 67,324.00           | 80,941.00                           | 30,059.65           | 80,941.00                 | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Payments to Districts or Charter Schools  |                | 7141         | 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                            | 3,436.18            | 6,553.00                  | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 27,233.00           | 27,233.00                           | 13,626.61           | 27,233.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 33,786.00           | 33,786.00                           | 17,062.79           | 33,786.00                 | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (164,887.00)        | (449,620.00)                        | 0.00                | (449,620.00)              | 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%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | (398,502.00)        | (729,137.00)                        | 0.00                | (729,137.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 64,744,568.00       | 65,412,494.00                       | 37,710,847.28       | 65,412,494.00             | 0.00                       | 0.0%             |



| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                    |                | 8912         | 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          | 536.00                              | 536.46              | 536.00                    | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 1,552,882.00        | 1,211,600.00                        | 1,100,100.46        | 1,211,600.00              | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                    |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                      |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/ County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund                                 |                | 7615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund  |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-Purchase of Land/Buildings           |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                  |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                   |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from Lapsed/Reorganized LEAs               |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                      |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                      |                | 8980         | (7,357,027.00)      | (6,687,946.00)                      | 0.00                | (6,687,946.00)            | 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)      | (7,157,505.00)                      | 0.00                | (7,157,505.00)            | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)   |                |              | (6,273,704.00)      | (5,945,905.00)                      | 1,100,100.46        | (5,945,905.00)            | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Revenue Limit Sources  |                | 8010-8099              | 2,193,184.00        | 2,073,345.00                        | 90,775.00           | 2,073,345.00              | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 6,509,290.00        | 11,102,436.00                       | 4,756,238.99        | 11,102,436.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 4,560,256.00        | 4,804,237.00                        | 2,324,731.05        | 4,804,237.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 7,331,718.00        | 8,388,945.00                        | 4,837,029.62        | 8,388,945.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 20,594,448.00       | 26,368,963.00                       | 12,008,774.66       | 26,368,963.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 11,412,260.00       | 11,552,496.00                       | 5,944,675.65        | 11,552,496.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 7,789,443.00        | 7,759,060.00                        | 4,166,347.51        | 7,759,060.00              | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 5,496,011.00        | 6,023,860.00                        | 2,925,667.80        | 6,023,860.00              | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 1,802,903.00        | 5,926,139.00                        | 727,340.44          | 5,926,139.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 1,752,264.00        | 2,962,034.00                        | 953,405.65          | 2,962,034.00              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 3,266.00            | 16,854.00                           | 12,215.45           | 16,854.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>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          | 449,620.00                          | 0.00                | 449,620.00                | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 28,421,034.00       | 34,690,063.00                       | 14,729,652.50       | 34,690,063.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (7,826,586.00)      | (8,321,100.00)                      | (2,720,877.84)      | (8,321,100.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 7,826,586.00        | 7,157,505.00                        | 0.00                | 7,157,505.00              | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 7,826,586.00        | 7,157,505.00                        | 0.00                | 7,157,505.00              |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | 0.00                | (1,163,595.00)                      | (2,720,877.84)      | (1,163,595.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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 Program   | 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 Funds Re:  | 9010           | 9780         | 273,041.14          |                                     |                     |                           |                            |                  |
| Medi-Cal Billing Option  | 5640           | 9780         |                     |                                     |                     | (0.38)                    |                            |                  |
| English Language Acquisition   | 6286           | 9780         |                     |                                     |                     | 0.06                      |                            |                  |
| Lottery Instructional Materials  | 6300           | 9780         |                     |                                     |                     | 0.07                      |                            |                  |
| Economic Impact Aid  | 7090           | 9780         |                     |                                     |                     | 0.36                      |                            |                  |
| Economic Impact Aid  | 7091           | 9780         |                     |                                     |                     | (0.25)                    |                            |                  |
| Community Redevelopment Funds  | 9010           | 9780         |                     |                                     |                     | 0.14                      |                            |                  |
| c) Undesignated Amount   |                | 9790         |                     |                                     |                     | 0.00                      |                            |                  |
| d) Unappropriated Amount   |                | 9790         | 0.00                | 0.00                                |                     |                           |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUE LIMIT SOURCES</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                    |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                   |                | 8011         | 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        | 1,610,817.00                        | 0.00                | 1,610,817.00              | 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                          | 90,775.00           | 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        | 2,073,345.00                        | 90,775.00           | 2,073,345.00              | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                                 |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                              |                | 8181         | 2,199,248.00        | 2,199,248.00                        | 0.00                | 2,199,248.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                     |                | 8182         | 387,561.00          | 1,251,106.00                        | 518,377.23          | 1,251,106.00              | 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           | 25,029.00                           | 0.00                | 25,029.00                 | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources                 |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

| Description  | Resource Codes                              | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/ASA (incl. ARRA)                                | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290         | 3,721,087.00        | 7,399,353.00                        | 4,039,176.20        | 7,399,353.00              | 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          | 227,700.00                          | 198,685.56          | 227,700.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                        |   |              | <b>6,509,290.00</b> | <b>11,102,436.00</b>                | <b>4,756,238.99</b> | <b>11,102,436.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                           |   |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                           |   |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding Current Year | 2430  | 8311         | 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                          | 702,521.00          | 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                          | 380,693.00          | 824,464.00                | 0.00                       | 0.0%             |
| Economic Impact Aid                                  | 7090-7091                                   | 8311         | 1,811,623.00        | 1,758,981.00                        | 696,381.00          | 1,758,981.00              | 0.00                       | 0.0%             |
| Spec. Ed. Transportation                             | 7240  | 8311         | 105,664.00          | 105,664.00                          | 48,790.00           | 105,664.00                | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year        | All Other                                   | 8311         | 0.00                | 790,000.00                          | 427,895.00          | 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          | 189,126.00                          | 11,935.05           | 189,126.00                | 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          | 410,304.00                          | 56,516.00           | 410,304.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                    |   |              | <b>4,560,256.00</b> | <b>4,804,237.00</b>                 | <b>2,324,731.05</b> | <b>4,804,237.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER LOCAL REVENUE</b>                           |   |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                  |   |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                            |   |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                              |   |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll   |   | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll                                       |   | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                   |   | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                   |   | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes                                 |   |              |                     |                                     |                     |                           |                            |                  |
| Parcel Taxes   |   | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

2010-11 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

37 68197 0000000  
Form 011

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Other  |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds<br>Not Subject to RL Deduction           |                | 8625         | 33,810.00           | 33,810.00                           | 33,300.84           | 33,810.00                 | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-Revenue<br>Limit Taxes      |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales  |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies   |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications   |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales   |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals   |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts   |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees   |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students  |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                                   |                | 8675         | 80,000.00           | 50,000.00                           | 20,068.16           | 50,000.00                 | 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                        | 1,020,151.62        | 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                      |                            |                  |
| 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                           | 8,715.00            | 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<br>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        | 6,432,279.00                        | 3,754,794.00        | 6,432,279.00              | 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        | 8,388,945.00                        | 4,837,029.62        | 8,388,945.00              | 0.00                       | 0.0%             |
| TOTAL, REVENUES  |                |              | 20,594,448.00       | 26,368,963.00                       | 12,008,774.66       | 26,368,963.00             | 0.00                       | 0.0%             |



| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 10,225,418.00        | 8,553,390.00                        | 4,303,228.13        | 8,553,390.00              | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 387,099.00           | 2,247,006.00                        | 1,259,792.18        | 2,247,006.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 177,779.00           | 188,886.00                          | 112,744.72          | 188,886.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 621,964.00           | 563,214.00                          | 268,910.62          | 563,214.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>11,412,260.00</b> | <b>11,552,496.00</b>                | <b>5,944,675.65</b> | <b>11,552,496.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 2,783,727.00         | 2,727,799.00                        | 1,372,795.22        | 2,727,799.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 3,327,719.00         | 3,273,070.00                        | 1,801,324.16        | 3,273,070.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 375,672.00           | 390,283.00                          | 237,454.27          | 390,283.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 347,556.00           | 408,508.00                          | 205,449.84          | 408,508.00                | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 954,769.00           | 959,400.00                          | 549,324.02          | 959,400.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>7,789,443.00</b>  | <b>7,759,060.00</b>                 | <b>4,166,347.51</b> | <b>7,759,060.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 778,259.00           | 941,489.00                          | 475,454.90          | 941,489.00                | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 711,028.00           | 755,201.00                          | 417,574.78          | 755,201.00                | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 690,392.00           | 758,272.00                          | 406,666.83          | 758,272.00                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 2,160,257.00         | 2,397,458.00                        | 1,059,046.90        | 2,397,458.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 125,738.00           | 143,697.00                          | 74,375.40           | 143,697.00                | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 371,969.00           | 396,989.00                          | 203,215.43          | 396,989.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 76,545.00            | 35,076.00                           | 0.00                | 35,076.00                 | 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           | 143,722.00                          | 66,884.65           | 143,722.00                | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 428,216.00           | 451,956.00                          | 222,448.91          | 451,956.00                | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>5,496,011.00</b>  | <b>6,023,860.00</b>                 | <b>2,925,667.80</b> | <b>6,023,860.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 177,190.00           | 204,258.00                          | 177,092.79          | 204,258.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 6,788.00             | 4,677.00                            | 1,299.32            | 4,677.00                  | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,551,927.00         | 5,521,733.00                        | 424,826.36          | 5,521,733.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 66,998.00            | 195,471.00                          | 124,121.97          | 195,471.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,802,903.00</b>  | <b>5,926,139.00</b>                 | <b>727,340.44</b>   | <b>5,926,139.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 45,643.00            | 80,708.00                           | 26,918.27           | 80,708.00                 | 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                           | 32,475.39           | 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            | 36,996.00                           | 12,078.50           | 36,996.00                 | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | (71,091.00)          | (80,651.00)                         | (15,041.62)         | (80,651.00)               | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (17,558.00)          | (19,372.00)                         | (11,053.47)         | (19,372.00)               | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,706,432.00         | 2,895,884.00                        | 901,077.05          | 2,895,884.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 20,982.00            | 15,944.00                           | 6,951.53            | 15,944.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>1,752,264.00</b>  | <b>2,962,034.00</b>                 | <b>953,405.65</b>   | <b>2,962,034.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| Land   |                | 6100         | 0.00                   | 6,175.00                                  | 6,175.00               | 6,175.00                        | 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<br>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                                 | 6,040.45               | 10,000.00                       | 0.00                             | 0.0%                   |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 3,266.00               | 16,854.00                                 | 12,215.45              | 16,854.00                       | 0.00                             | 0.0%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |   |                        |                                 |                                  |                        |
| Tuition  |                |              |                        |   |                        |                                 |                                  |                        |
| Tuition for Instruction Under Interdistrict<br>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<br>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<br>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<br>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<br>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%                   |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                        |   |                        |                                 |                                  |                        |
| Transfers of Indirect Costs  |                | 7310         | 164,887.00             | 449,620.00                                | 0.00                   | 449,620.00                      | 0.00                             | 0.0%                   |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | 164,887.00             | 449,620.00                                | 0.00                   | 449,620.00                      | 0.00                             | 0.0%                   |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 28,421,034.00          | 34,690,063.00                             | 14,729,652.50          | 34,690,063.00                   | 0.00                             | 0.0%                   |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                          |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                       |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund   |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund                                    |                | 7615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund   |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                     |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                      |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses   |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 7,357,027.00        | 6,687,946.00                        | 0.00                | 6,687,946.00              | 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        | 7,157,505.00                        | 0.00                | 7,157,505.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | 7,826,586.00        | 7,157,505.00                        | 0.00                | 7,157,505.00              | 0.00                       | 0.0%             |

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

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

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Revenue Limit Sources  |                | 8010-8099              | 58,001,417.00       | 61,075,408.00                       | 33,500,548.82       | 61,075,408.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 6,684,297.00        | 11,278,749.00                       | 4,836,619.87        | 11,278,749.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 15,883,304.00       | 16,013,911.00                       | 7,595,720.13        | 16,013,911.00             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 7,575,010.00        | 8,972,040.00                        | 5,295,556.64        | 8,972,040.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 88,144,028.00       | 97,340,108.00                       | 51,228,445.46       | 97,340,108.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 47,708,199.00       | 48,949,767.00                       | 27,561,275.34       | 48,949,767.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 16,476,910.00       | 16,513,494.00                       | 9,040,571.49        | 16,513,494.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 19,269,999.00       | 19,308,742.00                       | 10,636,452.07       | 19,308,742.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 3,364,365.00        | 8,020,344.00                        | 1,686,371.95        | 8,020,344.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 6,475,368.00        | 7,458,146.00                        | 3,456,491.04        | 7,458,146.00              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 70,590.00           | 97,795.00                           | 42,275.10           | 97,795.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 33,786.00           | 33,786.00                           | 17,062.79           | 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       | 100,102,557.00                      | 52,440,499.78       | 100,102,557.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (5,021,574.00)      | (2,762,449.00)                      | (1,212,054.32)      | (2,762,449.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 1,552,882.00        | 1,211,600.00                        | 1,100,100.46        | 1,211,600.00              | 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        | 1,211,600.00                        | 1,100,100.46        | 1,211,600.00              |                            |                  |

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

37 68197 0000000  
Form 011

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (3,468,692.00)      | (1,550,849.00)                      | (111,953.86)        | (1,550,849.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 7,009,308.09                        |                     | 7,009,308.09              |                            |                  |
| 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          | 116,051.00                          |                     | 116,051.00                |                            |                  |
| Prepaid Expenditures   |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| General Reserve  |                | 9730         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Legally Restricted Balance   |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Designated Amounts  |                |              |                     |                                     |                     |                           |                            |                  |
| Designated for Economic Uncertainties  |                | 9770         | 2,094,968.06        | 3,003,077.00                        |                     | 3,003,077.00              |                            |                  |
| 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        | 3,824,180.09                        |                     | 3,824,180.09              |                            |                  |
| One Time Option Out Transfer   | 0000           | 9780         | 700,000.00          |                                     |                     |                           |                            |                  |
| Vacation Liability @ 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 Program   | 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 Funds Re:  | 9010           | 9780         | 273,041.14          |                                     |                     |                           |                            |                  |
| One Time Option Out Transfer Funds   | 0000           | 9780         |                     | 700,000.00                          |                     |                           |                            |                  |
| Vacation Liability @ June 30, 2010   | 0000           | 9780         |                     | 782,454.80                          |                     |                           |                            |                  |
| Reserve for Cash Flow and Revenue L  | 0000           | 9780         |                     | 2,040,958.29                        |                     |                           |                            |                  |
| Lottery  | 1100           | 9780         |                     | 300,767.00                          |                     |                           |                            |                  |
| One Time Option Out Transfer Funds   | 0000           | 9780         |                     |                                     |                     | 700,000.00                |                            |                  |
| Vacation Liability @ June 30, 2010   | 0000           | 9780         |                     |                                     |                     | 782,454.80                |                            |                  |
| Reserve for Cash Flow and Revenue L  | 0000           | 9780         |                     |                                     |                     | 2,040,958.29              |                            |                  |
| Lottery  | 1100           | 9780         |                     |                                     |                     | 300,767.00                |                            |                  |
| Medi-Cal Billing Option  | 5640           | 9780         |                     |                                     |                     | (0.38)                    |                            |                  |
| English Language Acquisition   | 6286           | 9780         |                     |                                     |                     | 0.06                      |                            |                  |
| Lottery Instructional Materials  | 6300           | 9780         |                     |                                     |                     | 0.07                      |                            |                  |
| Economic Impact Aid  | 7090           | 9780         |                     |                                     |                     | 0.36                      |                            |                  |
| Economic Impact Aid  | 7091           | 9780         |                     |                                     |                     | (0.25)                    |                            |                  |
| Community Redevelopment Funds  | 9010           | 9780         |                     |                                     |                     | 0.14                      |                            |                  |
| c) Undesignated Amount   |                | 9790         |                     |                                     |                     | 0.00                      |                            |                  |
| d) Unappropriated Amount   |                | 9790         | 0.00                | 0.00                                |                     |                           |                            |                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUE LIMIT SOURCES</b>                            |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                 |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                |                | 8011         | 36,261,660.00       | 39,745,000.00                       | 22,230,271.00       | 39,745,000.00             | 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                          | 109,860.76          | 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                       | 9,858,102.78        | 20,592,110.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                    |                | 8042         | 822,778.00          | 773,768.00                          | 773,864.55          | 773,768.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes                                      |                | 8043         | 0.00                | (5,326.00)                          | 9,437.88            | (5,326.00)                | 0.00                       | 0.0%             |
| Supplemental Taxes                                      |                | 8044         | 354,791.00          | 236,832.00                          | 220,010.83          | 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       | 60,421,067.00                       | 33,201,558.67       | 60,421,067.00             | 0.00                       | 0.0%             |
| <b>Revenue Limit Transfers</b>                          |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted Revenue Limit Transfers - Current Year     | 0000           | 8091         | (1,821,420.00)      | (1,697,366.00)                      | 0.00                | (1,697,366.00)            | 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        | 1,610,817.00                        | 0.00                | 1,610,817.00              | 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          | 278,362.00                          | 208,215.15          | 278,362.00                | 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                          | 90,775.00           | 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       | 61,075,408.00                       | 33,500,548.82       | 61,075,408.00             | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                              |                | 8110         | 50,000.00           | 51,306.00                           | 11,493.53           | 51,306.00                 | 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          | 1,251,106.00                        | 518,377.23          | 1,251,106.00              | 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           | 25,029.00                           | 0.00                | 25,029.00                 | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources              |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |



2010-11 Second 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) |
|--|---|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/IASA (incl. ARRA)                               | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290         | 3,721,087.00         | 7,399,353.00                        | 4,039,176.20        | 7,399,353.00              | 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           | 352,700.00                          | 267,572.91          | 352,700.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                        |   |              | <b>6,684,297.00</b>  | <b>11,278,749.00</b>                | <b>4,836,619.87</b> | <b>11,278,749.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                           |   |              |                      |                                     |                     |                           |                            |                  |
| Other State Apportionments                           |   |              |                      |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding Current Year | 2430  | 8311         | 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                          | 702,521.00          | 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                          | 380,693.00          | 824,464.00                | 0.00                       | 0.0%             |
| Economic Impact Aid                                  | 7090-7091                                   | 8311         | 1,811,623.00         | 1,758,981.00                        | 696,381.00          | 1,758,981.00              | 0.00                       | 0.0%             |
| Spec. Ed. Transportation                             | 7240  | 8311         | 105,664.00           | 105,664.00                          | 48,790.00           | 105,664.00                | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year        | All Other                                   | 8311         | 0.00                 | 790,000.00                          | 427,895.00          | 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         | 3,729,222.00                        | 1,217,192.00        | 3,729,222.00              | 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                 | 455,422.00                          | 452,322.00          | 455,422.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materi      |   | 8560         | 1,533,610.00         | 1,563,089.00                        | 387,161.13          | 1,563,089.00              | 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         | 6,061,371.00                        | 3,282,765.00        | 6,061,371.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                    |   |              | <b>15,883,304.00</b> | <b>16,013,911.00</b>                | <b>7,595,720.13</b> | <b>16,013,911.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER LOCAL REVENUE</b>                           |   |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue                                  |   |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes                            |   |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies                              |   |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll   |   | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll                                       |   | 8616         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                   |   | 8617         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                   |   | 8618         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes                                 |   |              |                      |                                     |                     |                           |                            |                  |
| Parcel Taxes   |   | 8621         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

2010-11 Second Interim  
General Fund  
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| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Other  |                | 8622         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds<br>Not Subject to RL Deduction           |                | 8625         | 33,810.00            | 33,810.00                           | 33,300.84            | 33,810.00                 | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-Revenue<br>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                            | 523.11               | 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             | 2,373.00                            | 1,828.59             | 2,373.00                  | 0.00                       | 0.0%             |
| Leases and Rentals   |                | 8650         | 0.00                 | 50,000.00                           | 37,149.47            | 50,000.00                 | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 60,000.00            | 90,794.00                           | 72,125.42            | 90,794.00                 | 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            | 50,000.00                           | 20,068.16            | 50,000.00                 | 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                        | 1,020,151.62         | 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                            | 1,111.26             | 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           | 441,178.00                          | 354,504.17           | 441,178.00                | 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<br>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         | 6,432,279.00                        | 3,754,794.00         | 6,432,279.00              | 0.00                       | 0.0%             |
| From JPAs  | 6500           | 8793         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers  |                |              |                      |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                                      | 6360           | 8791         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices  | 6360           | 8792         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | 6360           | 8793         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                      |                |              |                      |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                                      | All Other      | 8791         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices  | All Other      | 8792         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | All Other      | 8793         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                                 |                | 8799         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                      |                |              | <b>7,575,010.00</b>  | <b>8,972,040.00</b>                 | <b>5,295,556.64</b>  | <b>8,972,040.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>   |                |              | <b>88,144,028.00</b> | <b>97,340,108.00</b>                | <b>51,228,445.46</b> | <b>97,340,108.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 40,884,039.00        | 40,580,248.00                       | 22,839,686.66        | 40,580,248.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,284,702.00         | 3,937,307.00                        | 2,218,449.38         | 3,937,307.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,419,767.00         | 3,395,982.00                        | 1,989,739.64         | 3,395,982.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 1,119,691.00         | 1,036,230.00                        | 513,399.66           | 1,036,230.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>47,708,199.00</b> | <b>48,949,767.00</b>                | <b>27,561,275.34</b> | <b>48,949,767.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 2,866,630.00         | 2,844,551.00                        | 1,445,394.61         | 2,844,551.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 6,149,022.00         | 6,084,760.00                        | 3,418,486.36         | 6,084,760.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 1,033,051.00         | 1,050,155.00                        | 620,120.43           | 1,050,155.00              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 4,888,105.00         | 4,898,281.00                        | 2,744,399.48         | 4,898,281.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 1,540,102.00         | 1,635,747.00                        | 812,170.61           | 1,635,747.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>16,476,910.00</b> | <b>16,513,494.00</b>                | <b>9,040,571.49</b>  | <b>16,513,494.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 3,983,784.00         | 4,093,870.00                        | 2,280,279.27         | 4,093,870.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 1,548,963.00         | 1,579,759.00                        | 898,487.21           | 1,579,759.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,860,132.00         | 1,909,037.00                        | 1,064,504.20         | 1,909,037.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 6,687,288.00         | 6,624,158.00                        | 3,107,011.46         | 6,624,158.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 468,267.00           | 480,705.00                          | 266,661.43           | 480,705.00                | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,386,125.00         | 1,318,433.00                        | 727,553.77           | 1,318,433.00              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 1,366,961.00         | 1,325,492.00                        | 801,457.22           | 1,325,492.00              | 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           | 217,168.00                          | 170,762.46           | 217,168.00                | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 1,729,583.00         | 1,760,120.00                        | 1,319,735.05         | 1,760,120.00              | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>19,269,999.00</b> | <b>19,308,742.00</b>                | <b>10,636,452.07</b> | <b>19,308,742.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 681,952.00           | 852,092.00                          | 703,271.08           | 852,092.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 6,788.00             | 7,802.00                            | 4,145.53             | 7,802.00                  | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 2,529,229.00         | 6,828,769.00                        | 801,993.53           | 6,828,769.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 146,396.00           | 331,681.00                          | 176,961.81           | 331,681.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>3,364,365.00</b>  | <b>8,020,344.00</b>                 | <b>1,686,371.95</b>  | <b>8,020,344.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 134,700.00           | 225,469.00                          | 62,388.10            | 225,469.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 24,429.00            | 24,559.00                           | 24,213.98            | 24,559.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 544,630.00           | 546,649.00                          | 493,180.91           | 546,649.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 2,314,601.00         | 2,356,297.00                        | 1,135,227.89         | 2,356,297.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 814,356.00           | 852,528.00                          | 413,598.74           | 852,528.00                | 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)          | (576,180.00)                        | (28,300.28)          | (576,180.00)              | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,475,336.00         | 3,800,990.00                        | 1,269,442.60         | 3,800,990.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 208,020.00           | 227,834.00                          | 86,739.10            | 227,834.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>6,475,368.00</b>  | <b>7,458,146.00</b>                 | <b>3,456,491.04</b>  | <b>7,458,146.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                      |                           |                            |                  |
| Land  |                | 6100         | 0.00                 | 7,781.00                            | 7,781.00             | 7,781.00                  | 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             | 12,690.00                           | 12,011.19            | 12,690.00                 | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 67,324.00            | 77,324.00                           | 22,482.91            | 77,324.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>70,590.00</b>     | <b>97,795.00</b>                    | <b>42,275.10</b>     | <b>97,795.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         | 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                            | 3,436.18             | 6,553.00                  | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 27,233.00            | 27,233.00                           | 13,626.61            | 27,233.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>33,786.00</b>     | <b>33,786.00</b>                    | <b>17,062.79</b>     | <b>33,786.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 0.00                 | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (233,615.00)         | (279,517.00)                        | 0.00                 | (279,517.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(233,615.00)</b>  | <b>(279,517.00)</b>                 | <b>0.00</b>          | <b>(279,517.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>93,165,602.00</b> | <b>100,102,557.00</b>               | <b>52,440,499.78</b> | <b>100,102,557.00</b>     | <b>0.00</b>                | <b>0.0%</b>      |

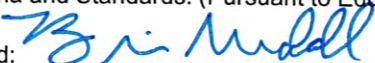
2010-11 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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          | 536.00                              | 536.46              | 536.00                    | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 1,552,882.00        | 1,211,600.00                        | 1,100,100.46        | 1,211,600.00              | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                    |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                      |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/ County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund                                 |                | 7615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund  |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Proceeds</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-Purchase of Land/Buildings           |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Other Sources</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                  |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                   |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from Lapsed/Reorganized LEAs               |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                      |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                      |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| 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%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)   |                |              | 1,552,882.00        | 1,211,600.00                        | 1,100,100.46        | 1,211,600.00              | 0.00                       | 0.0%             |

# 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:   
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2011

Signed:   
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

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

☒ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director of 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 first interim. | X   |         |

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

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

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

Form AI ~ Average Daily Attendance

Form RLI ~ Revenue Limit Summary

Form 01CSI ~ School District Criteria & Standards Review

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>ELEMENTARY</b>   |  |   |   |   |                                   |   |
| 1. General Education  | 11,683.80  | 11,683.80   | 11,629.91   | 11,683.80   | 0.00                              | 0%  |
| 2. Special Education  | 363.49   | 363.49  | 332.47  | 363.49  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |  |   |   |   |                                   |   |
| 3. General Education  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 4. Special Education  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |  |   |   |   |                                   |   |
| 5. County Community Schools   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 6. Special Education  | 5.30   | 4.22  | 4.22  | 4.22  | 0.00                              | 0%  |
| 7. TOTAL, K-12 ADA  | 12,052.59  | 12,051.51   | 11,966.60   | 12,051.51   | 0.00                              | 0%  |
| 8. ADA for Necessary Small<br>Schools also included<br>in lines 1 - 4.  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 9. Regional Occupational<br>Centers/Programs (ROC/P)*   |  |   |   |   |                                   |   |
| <b>CLASSES FOR ADULTS</b>   |  |   |   |   |                                   |   |
| 10. Concurrently Enrolled<br>Secondary Students*  |  |   |   |   |                                   |   |
| 11. Adults Enrolled, State<br>Apportioned*  |  |   |   |   |                                   |   |
| 12. Independent Study - (Students 21 years<br>or older and students 19 years or older<br>and not continuously enrolled since their<br>18th birthday)* |  |   |   |   |                                   |   |
| 13. TOTAL, CLASSES FOR ADULTS   |  |   |   |   |                                   |   |
| 14. Adults in Correctional<br>Facilities  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 15. ADA TOTALS<br>(Sum of lines 7, 9, 13, & 14)   | 12,052.59  | 12,051.51   | 11,966.60   | 12,051.51   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |  |   |   |   |                                   |   |
| 16. Elementary*   |  |   |   |   |                                   |   |
| 17. High School*  |  |   |   |   |                                   |   |
| 18. TOTAL, SUPPLEMENTAL HOURS   |  |   |   |   |                                   |   |



| Description  | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|--|--|---|---|---|-----------------------------------|---|
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>  |  |   |   |   |                                   |   |
| 19. ELEMENTARY   |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory<br>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<br>Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*   |  |   |   |   |                                   |   |
| <b>CHARTER SCHOOLS</b>   |  |   |   |   |                                   |   |
| 21. Charter ADA funded thru the Block Grant  |  |   |   |   |                                   |   |
| a. Charters Sponsored by Unified<br>Districts - Resident (EC 47660)<br>(applicable only for unified districts<br>with Charter School General Purpose<br>Block Grant Offset recorded on line<br>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<br>Revenue Limit   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 23. TOTAL, CHARTER SCHOOLS ADA<br>(sum lines 21a, 21b, and 22)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 24. SUPPLEMENTAL INSTRUCTIONAL<br>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 |
|---|----------------------------------|-----------------|---------------------------------|-----------------------|
| <b>BASE REVENUE LIMIT PER ADA</b>   |                                  |                 |                                 |                       |
| 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<br>(Sum Lines 1 through 3)                                     | 0024                             | 6,090.50        | 6,091.25                        | 6,091.25              |
| <b>REVENUE LIMIT SUBJECT TO DEFICIT</b>   |                                  |                 |                                 |                       |
| 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       | 12,051.51                       | 12,051.51             |
| c. Total Base Revenue Limit (Line 5a times Line 5b)   | 0269                             | 73,406,299.40   | 73,408,760.29                   | 73,408,760.29         |
| 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   | 73,408,760.29                   | 73,408,760.29         |
| <b>DEFICIT CALCULATION</b>  |                                  |                 |                                 |                       |
| 16. Deficit Factor  | 0281                             | 0.81645         | 0.82037                         | 0.82037               |
| 17. TOTAL, DEFICITED REVENUE LIMIT<br>(Line 15 times Line 16)                                       | 0284                             | 59,932,573.15   | 60,222,344.68                   | 60,222,344.68         |
| <b>OTHER REVENUE LIMIT ITEMS</b>  |                                  |                 |                                 |                       |
| 18. Unemployment Insurance Revenue  | 0060                             | 548,523.00      | 497,329.00                      | 497,329.00            |
| 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      | 278,362.00                      | 278,362.00            |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment  | 0205, 0654                       | 0.00            | 0.00                            | 0.00                  |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS<br>(Sum Lines 18 and 22, minus Lines 19 through 21)            | - - -                            | 251,237.00      | 218,967.00                      | 218,967.00            |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)   | 0088                             | 60,183,810.15   | 60,441,311.68                   | 60,441,311.68         |

| Description  | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|----------------------------------|-----------------|---------------------------------|-----------------------|
| <b>REVENUE LIMIT - LOCAL SOURCES</b>   |                                  |                 |                                 |                       |
| 25. Property Taxes   | 0587, 0660                       | 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<br>(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<br>(Unified Districts Only)  | 0293                             | 0.00            | 0.00                            | 0.00                  |
| 31. STATE AID PORTION OF REVENUE LIMIT<br>(Sum Line 24, minus Lines 29 and 30.<br>If negative, then zero)                        | 0111                             | 39,113,103.15   | 39,765,244.68                   | 39,765,244.68         |
| <b>OTHER ITEMS</b>   |                                  |                 |                                 |                       |
| 32. Less: County Office Funds Transfer   | 0458                             | 25,301.00       | 20,244.00                       | 20,244.00             |
| 33. Core Academic Program  | 9001                             |                 |                                 |                       |
| 34. California High School Exit Exam   | 9002                             |                 |                                 |                       |
| 35. Pupil Promotion and Retention Programs<br>(Retained and Recommended for Retention,<br>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<br>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<br>(Sum Lines 33 through 40, minus Line 32)   | - - -                            | (2,851,444.00)  | (20,244.00)                     | (20,244.00)           |
| 42. TOTAL, STATE AID PORTION OF REVENUE<br>LIMIT (Sum Lines 31 and 41)<br>(This amount should agree with Object 8011)            | - - -                            | 36,261,659.15   | 39,745,000.68                   | 39,745,000.68         |

**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<br>(Retained and Recommended for Retention,<br>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 first interim projections.

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

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

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

| Fiscal Year                   | Revenue Limit (Funded) ADA                     |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | First Interim                                  | Second Interim   |                |        |
|                               | Projected Year Totals<br>(Form 01CSI, Item 1A) | Projected Year Totals<br>(Form RLI, Line 5b)<br>(Form MYPI, Unrestricted, A1b) |                |        |
| Current Year (2010-11)        | 12,052.59                                      | 12,051.51  | 0.0%           | Met    |
| 1st Subsequent Year (2011-12) | 11,918.35                                      | 11,969.02  | 0.4%           | Met    |
| 2nd Subsequent Year (2012-13) | 11,918.35                                      | 11,969.02  | 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

| Fiscal Year                   | Enrollment                             |                                   | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|--------|
|                               | First Interim<br>(Form 01CSI, Item 2A) | Second Interim<br>CBEDS/Projected |                |        |
| Current Year (2010-11)        | 12,392                                 | 12,388                            | 0.0%           | Met    |
| 1st Subsequent Year (2011-12) | 12,343                                 | 12,388                            | 0.4%           | Met    |
| 2nd Subsequent Year (2012-13) | 12,343                                 | 12,388                            | 0.4%           | Met    |

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year   | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual<br>(Form 01CSI, Item 3A) | Historical Ratio<br>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<br>(Form AI, Lines 1-4 and 22)<br>(Form MYPI, Line F2) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status  |
|-------------------------------|--|---|----------------------------|---------|
| Current Year (2010-11)        | 11,962   | 12,388  | 96.6%                      | Not Met |
| 1st Subsequent Year (2011-12) | 11,962   | 12,388  | 96.6%                      | Not Met |
| 2nd Subsequent Year (2012-13) | 11,962   | 12,388  | 96.6%                      | 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)

District enrollment is declining at a slower pace than previous years and is estimated to be flat for future years. Actual ada may be less than estimates

#### 4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

| Fiscal Year                   | Revenue Limit<br>(Fund 01, Objects 8011, 8020-8089) |   | Percent Change | Status |
|-------------------------------|---|---|----------------|--------|
|                               | First Interim<br>(Form 01CSI, Item 4A)              | Second Interim<br>Projected Year Totals |                |        |
|                               |   |   |                |        |
| Current Year (2010-11)        | 60,417,120.00                                       | 60,421,067.00                           | 0.0%           | Met    |
| 1st Subsequent Year (2011-12) | 59,912,950.00                                       | 59,856,429.00                           | -0.1%          | Met    |
| 2nd Subsequent Year (2012-13) | 61,319,133.00                                       | 61,254,900.00                           | -0.1%          | Met    |

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

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

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

Explanation:  
(required if NOT met)



## 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>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<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |         |
| Current Year (2010-11)        | 59,436,587.00  | 65,412,494.00  | 90.9%  | Met     |
| 1st Subsequent Year (2011-12) | 53,751,164.00  | 58,883,554.00  | 91.3%  | Met     |
| 2nd Subsequent Year (2012-13) | 58,602,051.00  | 56,370,256.00  | 104.0%   | 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)

One time restricted funds are used in 1011 and 1112. The use of these funds reverts in 1213 and creates a need for additional cuts which are likely to occur in the unrestricted salary & benefit expenditures. There is an unallocated \$8M budget reduction listed as a 1213 projected budget reduction. If the \$349 ADA cut is not in future budgets this cut will not be necessary. These changes and budget reductions will be reported in future budget reports and multi-year projections.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 6A) | Second Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|----------------------------|---|--|----------------|--|
|----------------------------|---|--|----------------|--|

#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

|                               |               |               |      |     |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2010-11)        | 10,629,804.00 | 11,278,749.00 | 6.1% | Yes |
| 1st Subsequent Year (2011-12) | 8,315,420.00  | 8,962,501.00  | 7.8% | Yes |
| 2nd Subsequent Year (2012-13) | 6,067,501.00  | 6,159,624.00  | 1.5% | No  |

Explanation:  
(required if Yes)

One time federal funds Ed Jobs and ARRA SFSF will not be included in the 2012-13 Federal Revenue. 0910 Carryover and one-time deferred and unused grant funds also effect these revenue changes. They exist in the 1011 and 1112 years.

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

|                               |               |               |       |     |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2010-11)        | 15,481,121.00 | 16,013,911.00 | 3.4%  | No  |
| 1st Subsequent Year (2011-12) | 14,753,042.00 | 13,622,972.00 | -7.7% | Yes |
| 2nd Subsequent Year (2012-13) | 13,988,765.00 | 13,824,946.00 | -1.2% | No  |

Explanation:  
(required if Yes)

0910 Carryover and one-time deferred and unused grant funds effect the changes in State revenue. Also one time changes to SDA Special Ed funds.

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

|                               |              |              |      |    |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2010-11)        | 8,812,593.00 | 8,972,040.00 | 1.8% | No |
| 1st Subsequent Year (2011-12) | 8,205,642.00 | 8,354,888.00 | 1.8% | No |
| 2nd Subsequent Year (2012-13) | 8,316,743.00 | 8,460,763.00 | 1.7% | No |

Explanation:  
(required if Yes)

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

|                               |              |              |       |     |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2010-11)        | 8,095,151.00 | 8,020,344.00 | -0.9% | No  |
| 1st Subsequent Year (2011-12) | 3,303,851.00 | 3,560,026.00 | 7.8%  | Yes |
| 2nd Subsequent Year (2012-13) | 3,373,233.00 | 3,638,348.00 | 7.9%  | Yes |

Explanation:  
(required if Yes)

0910 Carryover and one-time deferred and unused grant funds are budgeted in objects 4000-4999 in the current year. The out years do not include these funds.

#### Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

|                               |              |              |       |    |
|-------------------------------|--------------|--------------|-------|----|
| Current Year (2010-11)        | 7,593,496.00 | 7,458,146.00 | -1.8% | No |
| 1st Subsequent Year (2011-12) | 7,737,064.00 | 7,546,680.00 | -2.5% | No |
| 2nd Subsequent Year (2012-13) | 7,907,576.00 | 7,727,553.00 | -2.3% | No |

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |  |   |                |        |
| Current Year (2010-11)  | 34,923,518.00                          | 36,264,700.00                           | 3.8%           | Met    |
| 1st Subsequent Year (2011-12)   | 31,274,104.00                          | 30,940,361.00                           | -1.1%          | Met    |
| 2nd Subsequent Year (2012-13)   | 28,373,009.00                          | 28,445,333.00                           | 0.3%           | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |  |   |                |        |
| Current Year (2010-11)  | 15,688,647.00                          | 15,478,490.00                           | -1.3%          | Met    |
| 1st Subsequent Year (2011-12)   | 11,040,915.00                          | 11,106,706.00                           | 0.6%           | Met    |
| 2nd Subsequent Year (2012-13)   | 11,280,809.00                          | 11,365,901.00                           | 0.8%           | 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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

|   | Budget Adoption<br>1% Required<br>Minimum Contribution<br>(Form 01CSI, Item 7B1) | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|--|--|--------|
| 1. OMMA/RMA Contribution  | 931,656.02   | 2,243,700.00   | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7B, Line 1) |  | 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:

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserves Percentage (Criterion 10C, Line 7)  | 3.8%                      | 4.4%                             | 5.2%                             |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserves percentage): | 1.3%                      | 1.5%                             | 1.7%                             |

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

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

| Fiscal Year                   | Projected Year Totals  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 01I, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01I, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |        |
| Current Year (2010-11)        | (387,254.00)   | 65,412,494.00   | 0.6%  | Met    |
| 1st Subsequent Year (2011-12) | 395,190.00   | 59,283,554.00   | N/A   | Met    |
| 2nd Subsequent Year (2012-13) | 4,273,770.00   | 56,770,256.00   | 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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2 ) (Form MYPI, Line D2) |               | Status |
|-------------------------------|---|---------------|--------|
|                               |   |               |        |
| Current Year (2010-11)        |   | 7,009,308.09  | Met    |
| 1st Subsequent Year (2011-12) |   | 7,404,498.77  | Met    |
| 2nd Subsequent Year (2012-13) |   | 11,678,268.77 | 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<br>General Fund<br>(Form CASH, Line F, June Column) |            | Status |
|------------------------|---|------------|--------|
|                        |   |            |        |
| Current Year (2010-11) |   | 193,958.00 | Met    |

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

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

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

Explanation:  
(required if NOT met)



## 10. CRITERION: Reserves

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

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

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

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

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

|   | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 11,962                    | 11,962                           | 11,962                           |
| District's Reserve Standard Percentage Level:     | 3%                        | 3%                               | 3%                               |

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

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

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

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

No

|   | Current Year<br>Projected Year Totals<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 01, resources 3300-3499 and 6500-6540,<br>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<br>Projected Year Totals<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|--|----------------------------------|----------------------------------|
| 1. Total Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11) | 100,102,557.00                                     | 91,507,927.00                    | 86,224,440.00                    |
| 2. Less: Special Education Pass-through<br>(Line A2b, if Line A1 is Yes)                              |  |                                  |                                  |
| 3. Net Expenditures and Other Financing Uses<br>(Line B1 minus Line B2)                               | 100,102,557.00                                     | 91,507,927.00                    | 86,224,440.00                    |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 3,003,076.71                                       | 2,745,237.81                     | 2,586,733.20                     |
| 6. Reserve Standard - by Amount<br>(\$60,000 for districts with less than 1,001 ADA, else 0)          | 0.00   | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                     | 3,003,076.71                                       | 2,745,237.81                     | 2,586,733.20                     |

### 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<br>(Unrestricted resources 0000-1999 except Line 3)  | Current Year<br>Projected Year Totals<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Designated for Economic Uncertainties<br>(Fund 01, Object 9770) (Form MYPI, Line E1a)   | 3,003,077.00                                       | 2,745,238.00                     | 2,586,733.00                     |
| 2. General Fund - Undesignated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1b)   | 0.00   | 21,061.77                        | 248,188.77                       |
| 3. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1c) | (0.63)   | (0.63)                           | (0.63)                           |
| 4. Special Reserve Fund - Designated for Economic Uncertainties<br>(Fund 17, Object 9770) (Form MYPI, Line E2a)   | 0.00   |                                  |                                  |
| 5. Special Reserve Fund - Undesignated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2b)   | 839,087.35   | 1,239,087.00                     | 1,639,087.00                     |
| 6. District's Available Reserves Amount<br>(Sum lines 1 thru 5)   | 3,842,163.72                                       | 4,005,386.14                     | 4,474,008.14                     |
| 7. District's Available Reserves Percentage (Information only)<br>(Line 6 divided by Section 10B, Line 3)   | 3.84%  | 4.38%                            | 5.19%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>3,003,076.71</b>                                | <b>2,745,237.81</b>              | <b>2,586,733.20</b>              |
| Status:   | Met  | Met                              | Met                              |

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

It is anticipated the general fund will borrow approximately \$3.5M from fund 40 \$1.2M, fund 17 \$1M, fund 25 \$665K, and remaining balance \$640k from fund 63

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

| Description / Fiscal Year   | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|---|---|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |   |   |                   |                  |         |
| Current Year (2010-11)  | (6,548,303.00)                          | (6,687,946.00)                          | 2.1%              | 139,643.00       | Met     |
| 1st Subsequent Year (2011-12)   | (9,562,888.00)                          | (9,035,927.00)                          | -5.5%             | (526,961.00)     | Not Met |
| 2nd Subsequent Year (2012-13)   | (9,546,476.00)                          | (8,866,906.00)                          | -7.1%             | (679,570.00)     | Not Met |
| <b>1b. Transfers In, General Fund *</b>   |   |   |                   |                  |         |
| Current Year (2010-11)  | 1,211,064.00                            | 1,211,064.00                            | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2011-12)   | 511,064.00                              | 511,600.00                              | 0.1%              | 536.00           | Met     |
| 2nd Subsequent Year (2012-13)   | 511,064.00                              | 511,600.00                              | 0.1%              | 536.00           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |   |   |                   |                  |         |
| Current Year (2010-11)  | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2011-12)   | (400,000.00)                            | (400,000.00)                            | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2012-13)   | (400,000.00)                            | (400,000.00)                            | 0.0%              | 0.00             | Met     |

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The increase in contribution is a result of the use of one time funded (deferred revenue, prior year carryover, various ARRA funds) expenditures moving back to the unrestricted general funds. The board approved cuts will be implemented July 1st and the actual impact will be greater. The multi-year projection uses the most conservative estimates as it is difficult to estimate the savings for items that are subject to bargaining. There will be classified staffing reductions that will take place between July 1st and Sept 1st 2011. Those savings will be incorporated into the adopted budget if possible.

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

Explanation:  
(required if NOT met)

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

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

|  |
|--|
|  |
|--|

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

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

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|  |

## S6. Long-term Commitments

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

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

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |  | Principal Balance as of July 1, 2010 |
|-------------------------------|----------------------|--------------------------------------|--|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures)            |                                      |
| Capital Leases                | 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):

|                                      |   |                 |                 |           |
|--------------------------------------|---|-----------------|-----------------|-----------|
| 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<br>(2009-10)<br>Annual Payment<br>(P & I) | Current Year<br>(2010-11)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2011-12)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2012-13)<br>Annual Payment<br>(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):

|   |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
| 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        |



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**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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 19,541,387.00                           | 19,541,387.00  |
| 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    |
|--------------|--------------|
| Jul 01, 2009 | Jul 01, 2009 |

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

3. OPEB Contributions

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

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 2,528,919.00                            | 2,528,919.00   |
| 2,528,919.00                            | 2,528,919.00   |
| 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)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

|              |              |
|--------------|--------------|
| 1,437,122.00 | 1,405,510.00 |
| 1,580,834.20 | 1,546,061.00 |
| 1,738,917.62 | 1,700,667.10 |

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2010-11)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

|              |              |
|--------------|--------------|
| 1,437,122.00 | 1,405,510.00 |
| 1,580,834.20 | 1,546,061.00 |
| 1,738,917.62 | 1,700,667.10 |

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

|     |     |
|-----|-----|
| 212 | 212 |
| 222 | 222 |
| 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

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

Yes

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

No

- c. If Yes to item 1a, have there been changes since first interim 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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |

3. Self-Insurance Contributions

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| 1,297,536.00                            | 1,318,433.00   |
| 1,339,800.00                            | 1,263,453.00   |
| 1,362,325.00                            | 1,313,343.00   |

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

|              |              |
|--------------|--------------|
| 1,297,536.00 | 1,318,433.00 |
| 1,339,800.00 | 1,263,453.00 |
| 1,362,325.00 | 1,313,343.00 |

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

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

|  | Prior Year (2nd Interim)<br>(2009-10) | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions |                                       | 597.0                     | 537.0                            | 537.0                            |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

If Yes, explain the nature of the new costs:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

|  |
|--|
|  |
|--|

**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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

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

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

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

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

**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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

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

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

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

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

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

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

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

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

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

Yes

If Yes or n/a, skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2009-10) | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions |                                       |                           |                                  |                                  |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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")

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**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)

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

- 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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

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## 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.

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:  
(optional)

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

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Cash Flow – Cash Flow Report as of February 28, 2011  
Form MYP1 ~ General Fund Multi-Year Projections  
Assumptions ~ 2nd Interim Multi-Year Projection Assumptions  
for 2010-11, 2011-12, and 2012-13

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# Cash-Flow Projection for 2010-11

## La Mesa-Spring Valley Elementary

Consultant: Victoria Carreon  
January 31, 2011 BAL TO FEB 28, 2011

|                                   | July                | August              | September           | October             | November            | December             | January             | February            | March               | April                | May                 | June                |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| <b>Beginning Cash Balance</b>     | \$ 960,486          | \$ 4,330,773        | \$ 5,102,864        | \$ 2,234,557        | \$ 407,747          | \$ 167,476           | \$ 11,543,188       | \$ 10,401,262       | \$ 4,714,296        | \$ 85,255            | \$ 3,968,941        | \$ 953,796          |
| State Aid Apportionment           | -                   | 2,695,237           | 2,848,955           | 2,135,355           | 3,637,681           | 7,275,362            | 3,637,681           | 338,673             | -                   | 5,309,559            | 416,878             | -                   |
| Property Taxes                    | 26,405              | 239,666             | 268,437             | 248,683             | 582,372             | 6,648,371            | 2,994,294           | 213,846             | 211,037             | 5,871,657            | 1,855,404           | 1,515,895           |
| Charter In Lieu Taxes             | -                   | -                   | -                   | -                   | -                   | -                    | -                   | -                   | -                   | -                    | -                   | -                   |
| Special Education                 | -                   | -                   | -                   | 1,441,268           | 682,706             | 1,365,412            | 682,706             | 61,814              | -                   | 996,476              | 78,239              | -                   |
| Pupil Trans-Special Educ.         | -                   | -                   | -                   | 9,546               | 39,244              | 74,483               | 19,092              | 19,092              | -                   | 9,546                | 9,545               | 9,545               |
| Pupil Transportation              | -                   | -                   | -                   | -                   | 306,210             | 74,483               | -                   | 148,966             | -                   | 148,966              | 74,483              | 74,486              |
| EIA                               | -                   | -                   | -                   | -                   | -                   | 696,381              | -                   | 359,008             | 80,913              | 270,883              | 351,796             | -                   |
| CSR K-3                           | -                   | -                   | -                   | -                   | -                   | 1,217,192            | -                   | -                   | 678,284             | -                    | -                   | -                   |
| Lottery                           | 390,286             | -                   | -                   | 412,052             | -                   | -                    | 357,683             | -                   | -                   | -                    | -                   | -                   |
| Resource 0000 Object 8590         | -                   | -                   | -                   | -                   | 330,442             | 64,949               | 624,470             | 64,949              | -                   | 129,898              | 64,949              | 11,002              |
| Principal Apport. Categoricals    | -                   | -                   | -                   | 79,648              | 37,728              | 75,456               | 37,728              | -                   | -                   | 55,067               | 4,323               | -                   |
| Consolidated Cats 1 to 5          | -                   | -                   | -                   | -                   | 1,350,541           | 328,511              | 328,511             | 328,511             | -                   | 657,022              | 328,511             | 328,508             |
| Other State                       | -                   | -                   | -                   | 147,819             | 70,019              | 9,546                | 408,254             | -                   | 305,123             | 305,123              | 305,123             | -                   |
| Basic Aid Reduction 5.81%         | -                   | -                   | -                   | -                   | -                   | -                    | -                   | -                   | -                   | -                    | -                   | -                   |
| 09/10 Deferrals                   | 5,434,104           | 3,330,883           | 1,736,650           | -                   | 13,810              | 603,840              | 151,117             | 148,229             | 885,817             | 885,817              | 885,817             | -                   |
| Federal                           | -                   | -                   | 2,023,127           | -                   | 38,512              | 492,643              | 288,633             | 468,449             | 1,279               | 1,279                | 1,279               | 1,279               |
| Other Local                       | 287,953             | 148,710             | 411,284             | 249,613             | -                   | -                    | -                   | -                   | 27,741              | 27,741               | 27,741              | -                   |
| Interfund Transfer                | -                   | -                   | -                   | 1,099,564           | -                   | 536                  | -                   | -                   | -                   | -                    | -                   | -                   |
| Temporary Loans / Due To-Due From | -                   | -                   | 15,005              | 450,000             | -                   | 95,000               | -                   | 50,000              | 600,000             | -                    | -                   | 3,500,000           |
| Other Revenue / Cash Inflows      | 619,745             | 966,735             | 580,674             | 719,268             | 104,430             | 1,077,057            | 146,239             | (33,623)            | -                   | -                    | -                   | -                   |
| <b>Total Revenue/Cash Inflows</b> | <b>\$ 6,758,493</b> | <b>\$ 7,381,230</b> | <b>\$ 7,884,132</b> | <b>\$ 6,983,269</b> | <b>\$ 7,193,695</b> | <b>\$ 20,034,285</b> | <b>\$ 9,657,315</b> | <b>\$ 2,167,915</b> | <b>\$ 2,790,193</b> | <b>\$ 15,061,982</b> | <b>\$ 4,404,089</b> | <b>\$ 6,659,395</b> |

|   |                       |                     |                       |                       |                       |                     |                     |                     |                       |                     |                     |                     |
|---|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits                     | 5,892,158             | 5,929,731           | 6,774,205             | 7,430,813             | 6,776,992             | 6,931,049           | 7,073,803           | 7,039,711           | 7,039,711             | 7,039,711           | 7,039,711           | 7,039,711           |
| Commercial Warrant Exp                  | 2,310,268             | 623,395             | 973,622               | 835,506               | 601,576               | 1,701,294           | 822,085             | 626,380             | 400,000               | 700,000             | 400,000             | 400,000             |
| Interfund Transfer                      | -                     | -                   | -                     | -                     | -                     | -                   | -                   | -                   | -                     | -                   | -                   | -                   |
| Temporary Loans / Due To-Due From       | 450,000               | 50,000              | 2,954,906             | 45,000                | 50,000                | -                   | 5,000               | -                   | -                     | 600,000             | -                   | -                   |
| Other Cash Outflows                     | 383,354               | 6,013               | 49,707                | 498,759               | 5,398                 | 26,230              | 39,291              | 188,790             | (20,478)              | (20,478)            | (20,478)            | (20,478)            |
| <b>Total Expenditures/Cash Outflows</b> | <b>\$ 9,035,781</b>   | <b>\$ 6,609,139</b> | <b>\$ 10,752,439</b>  | <b>\$ 8,810,079</b>   | <b>\$ 7,433,965</b>   | <b>\$ 8,658,573</b> | <b>\$ 7,940,179</b> | <b>\$ 7,854,881</b> | <b>\$ 7,419,233</b>   | <b>\$ 8,319,233</b> | <b>\$ 7,419,233</b> | <b>\$ 7,419,233</b> |
| <b>Ending Balance WITHOUT TRANS</b>     | <b>\$ (1,316,801)</b> | <b>\$ (544,710)</b> | <b>\$ (3,413,018)</b> | <b>\$ (5,239,827)</b> | <b>\$ (5,480,098)</b> | <b>\$ 5,895,614</b> | <b>\$ 7,612,750</b> | <b>\$ 1,925,784</b> | <b>\$ (2,703,257)</b> | <b>\$ 4,039,492</b> | <b>\$ 1,024,347</b> | <b>\$ 264,509</b>   |

district estimate  
actuals 9110

|   |                     |             |             |             |             |             |                       |             |             |                       |             |             |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-----------------------|-------------|-------------|
| TRANS Principal Amounts                 | 5,625,000           | -           | -           | -           | -           | -           | -                     | -           | -           | -                     | -           | -           |
| TRANS Interest, Issuance Cost & Premium | 22,574              | -           | -           | -           | -           | -           | -                     | -           | -           | -                     | -           | -           |
| TRANS Repayment                         | -                   | -           | -           | -           | -           | -           | (2,859,063)           | -           | -           | (2,859,063)           | -           | -           |
| <b>Total TRANS Borrowing</b>            | <b>\$ 5,647,574</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (2,859,063)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (2,859,063)</b> | <b>\$ -</b> | <b>\$ -</b> |

|  |                     |                     |                     |                   |                   |                      |                      |                     |                  |                     |                   |                   |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|----------------------|---------------------|------------------|---------------------|-------------------|-------------------|
| <b>Ending Balance WITH TRANS Borrowing</b> | <b>\$ 4,330,773</b> | <b>\$ 5,102,864</b> | <b>\$ 2,234,557</b> | <b>\$ 407,747</b> | <b>\$ 167,476</b> | <b>\$ 11,543,188</b> | <b>\$ 10,401,262</b> | <b>\$ 4,714,296</b> | <b>\$ 85,255</b> | <b>\$ 3,968,941</b> | <b>\$ 953,796</b> | <b>\$ 193,958</b> |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|----------------------|---------------------|------------------|---------------------|-------------------|-------------------|

|                           |               |              |              |              |              |              |              |              |              |            |            |            |
|---------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|
| 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 |
| 08-09 Ending Cash Balance | 12,879,055    | 11,618,880   | 10,513,369   | 9,468,136    | 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   | 11,799,082   | 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 | 21,285,450 | 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   | 13,773,634   | 17,866,422   | 15,033,180   | 17,685,294 | 20,245,111 | 13,180,845 |

## CODE SOURCE DOCUMENT

AB ADOPTED BUDGET

A ACTUAL

FI FIRST INTERIM

SI SECOND INTERIM

RB REVISED BUDGET

RA ESTIMATED RECERTIFIED ADVANCE APPORTIONMENT

AA ADVANCED APPORTIONMENT

P1 P-1 APPORTIONMENT

P2 P-2 APPORTIONMENT

NOTE: • Incorporates the provisions in the adopted state budget including deferrals.

• Cash inflows from prior year revenues are placed in the "Other Revenues/Cash Inflows" line.

• The projected cash outflows for salaries & benefits and commercial warrants are based on district's seven year historical average.

|                                    |                  |
|------------------------------------|------------------|
| alternate cash fund 63 = 1,000,000 | 1,000,000        |
| alternate cash fund 40 = 1,215,765 | 1,215,765        |
| alternate cash fund 17 = 945,000   | 945,000          |
| alternate cash fund 25 = 665,000   | 665,000          |
| <b>TOTAL</b>                       | <b>3,825,765</b> |

# **Multi-Year Projections Summary Report** **La Mesa-Spring Valley 2nd Interim 2010-11**

| DESCRIPTION  | OBJECT CODE | FY 2010-11          |               |                 | FY 2011-12           |               |              | FY 2012-13            |              |              |
|--|-------------|---------------------|---------------|-----------------|----------------------|---------------|--------------|-----------------------|--------------|--------------|
|  |             | Current (Base Year) |               |                 | First Projected Year |               |              | 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     | \$7,009,308          | \$0           | \$7,009,308  | \$7,404,498           | \$0          | \$7,404,498  |
| B Revenues   |             |                     |               |                 |                      |               |              |                       |              |              |
| 1 Revenue Limit Sources  | 8010-8099   | 59,002,063          | 2,073,345     | 61,075,408      | 58,388,168           | 2,062,988     | 60,451,156   | 59,447,655            | 2,093,622    | 61,541,277   |
| 2 Federal Revenues   | 8100-8299   | 176,313             | 11,102,436    | 11,278,749      | 176,313              | 8,786,188     | 8,962,501    | 176,313               | 5,983,311    | 6,159,624    |
| 3 Other State Revenues   | 8300-8599   | 11,209,674          | 4,804,237     | 16,013,911      | 9,524,127            | 4,098,845     | 13,622,971   | 9,659,682             | 4,165,264    | 13,824,946   |
| 4 Other Local Revenues   | 8600-8799   | 583,095             | 8,388,945     | 8,972,040       | 584,022              | 7,770,866     | 8,354,888    | 585,241               | 7,875,522    | 8,460,762    |
| 5 Total Revenues   |             | 70,971,145          | 26,368,963    | 97,340,108      | 68,672,629           | 22,718,887    | 91,391,516   | 69,868,891            | 20,117,718   | 89,986,610   |
| Beginning Balance & Revenue (A+B5)   |             | \$78,367,707        | \$27,532,558  | \$105,900,265   | \$75,681,937         | \$22,718,887  | \$98,400,824 | \$77,273,389          | \$20,117,719 | \$97,391,108 |
| C Expenditures   |             |                     |               |                 |                      |               |              |                       |              |              |
| 1 Certificated Salaries  | 1000-1999   | 37,397,271          | 11,552,496    | 48,949,767      | 32,282,808           | 12,544,903    | 44,827,711   | 35,689,489            | 9,982,357    | 45,671,846   |
| 2 Classified Salaries  | 2000-2999   | 8,754,434           | 7,759,060     | 16,513,494      | 8,909,397            | 7,881,565     | 16,790,962   | 9,067,393             | 8,016,067    | 17,083,460   |
| 3 Employee Benefits  | 3000-3999   | 13,284,882          | 6,023,860     | 19,308,742      | 12,558,959           | 6,474,613     | 19,033,572   | 13,845,169            | 6,013,156    | 19,858,324   |
| 4 Books & Supplies   | 4000-4999   | 2,094,205           | 5,926,139     | 8,020,344       | 1,775,833            | 1,784,193     | 3,560,027    | 1,814,902             | 1,823,446    | 3,638,347    |
| 5 Services, Other Operating Exp  | 5000-5999   | 4,496,112           | 2,962,034     | 7,458,146       | 4,481,986            | 3,064,694     | 7,546,680    | 4,593,235             | 3,134,318    | 7,727,553    |
| 6 Capital Outlay   | 6000-6999   | 80,941              | 16,854        | 97,795          | 82,317               | 17,141        | 99,458       | 84,128                | 17,518       | 101,646      |
| 7 Other Outgo - exclude Direct Sup   | 7100-7299   | 0                   | 0             | 0               | 0                    | 0             | 0            | 0                     | 0            | 0            |
| 8 Debt Service   | 7400-7499   | 33,786              | 0             | 33,786          | 33,786               | 0             | 33,786       | 33,786                | 0            | 33,786       |
| 9 Direct Support/Indirect Costs  | 7300-7399   | (729,137)           | 449,620       | (279,517)       | (741,532)            | 457,264       | (284,269)    | (757,846)             | 467,323      | (290,523)    |
| 10 CSR Reduction (for info only)   | 1000-7999   |                     |               |                 |                      |               |              | 0                     | 0            |              |
| 11 Projected Budget Reduction  |             | 0                   | 0             | 0               | (500,000)            | 0             | (500,000)    | (8,000,000)           | 0            | (8,000,000)  |
| 12 Total Expenditures:   |             | \$65,412,494        | \$34,690,063  | \$100,102,557   | \$58,883,554         | \$32,224,372  | \$91,107,926 | \$56,370,256          | \$29,454,183 | \$85,824,439 |
| D Interfund Xfers/Other Sources  |             |                     |               |                 |                      |               |              |                       |              |              |
| 1 Transfers In   | 8910-8929   | 1,211,600           | 0             | 1,211,600       | 511,600              | 0             | 511,600      | 511,600               | 0            | 511,600      |
| 2 Transfers Out  | 7610-7629   | 0                   | 0             | 0               | 400,000              | 0             | 400,000      | 400,000               | 0            | 400,000      |
| 3 Sources  | 8930-8979   | 0                   | 0             | 0               | 0                    | 0             | 0            | 0                     | 0            | 0            |
| 4 Uses   | 7630-7699   | 0                   | 0             | 0               | 0                    | 0             | 0            | 0                     | 0            | 0            |
| 5 Contributions  | 8980-8999   | (7,157,505)         | 7,157,505     | 0               | (9,505,486)          | 9,505,486     | 0            | (9,336,465)           | 9,336,465    | 0            |
| E Net Increase (Decrease) In Fund Balance                                    |             | (\$387,254)         | (\$1,163,595) | (\$1,550,849)   | \$395,189            | \$0           | \$395,190    | \$4,273,770           | \$0          | \$4,273,770  |
| F Ending Balance   |             | \$7,009,308         | \$0           | \$7,009,308     | \$7,404,498          | \$0           | \$7,404,498  | \$11,678,268          | \$0          | \$11,678,268 |
| 1 Revolving Cash   | 9711        | 66,000              | 0             | 66,000          | 66,000               | 0             | 66,000       | 66,000                | 0            | 66,000       |
| 2 Other Reserves   | 97xx        | 116,051             | 0             | 116,051         | 116,051              | 0             | 116,051      | 116,051               | 0            | 116,051      |
| 3 General Reserves ( EC 42124 )  | 9730        | 0                   | 0             | 0               | 0                    | 0             | 0            | 0                     | 0            | 0            |
| 4 Designated for Economic Uncertain  | 9770        | 3,003,077           | 0             | 3,003,077       | 2,745,238            | 0             | 2,745,238    | 2,586,733             | 0            | 2,586,733    |
| 5 Other Designations   | 9780        | 3,824,181           | 0             | 3,824,181       | 4,456,148            | 0             | 4,456,148    | 8,661,296             | 0            | 8,661,296    |
| 6 Undesignated Amount  | 9790        | (0)                 | 0             | (0)             | 21,061               | 0             | 21,061       | 248,187               | 0            | 248,188      |
| G Components of Ending Fund Balance Total                                    |             | \$7,009,308         | \$0           | \$7,009,308     | \$7,404,498          | \$0           | \$7,404,498  | \$11,678,268          | \$0          | \$11,678,268 |
| 3% Calculated Reserve, or \$50,000 (greater of the two)                      |             |                     |               |                 |                      |               |              |                       |              |              |
| Reserve Percentage Level for this district:                                  |             | 3.00%               |               | Total Reserves  |                      | 3% Calculated |              | Difference*           |              |              |
| FY 2010-11 ADA Input Sheet (District):                                       |             | 11,967.52           |               | FY 2010-11 Bud  |                      | \$3,003,077   |              | \$0                   |              |              |
|  |             |                     |               | FY 2011-12 Proj |                      | \$2,745,238   |              | \$0                   |              |              |
|  |             |                     |               | FY 2012-13 Proj |                      | \$2,586,733   |              | \$0                   |              |              |
| FY 2011-12 Unappropriated Amount is: Positive                                |             |                     |               |                 |                      |               |              |                       |              |              |
| FY 2012-13 Unappropriated Amount is: Positive                                |             |                     |               |                 |                      |               |              |                       |              |              |
| *NOTE: Negative number means reserve % not met compares amount in 9770 only. |             |                     |               |                 |                      |               |              |                       |              |              |

FY 2011-12 Unappropriated Amount is:

FY 2012-13 Unappropriated Amount is:

Positive

Positive

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



# La Mesa-Spring Valley School District

## 2010-11 SECOND 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 1.167% is projected for 2011-12 with a deficit of 19.608% and a COLA of 1.80% with a deficit of 19.608% is projected for 2012-13. These projections are per the 2010-11 state budget adopted in October 2010 and the Governor's 2011-12 budget proposed in January 2011. Categorical programs have been updated with recent funding information provided by the State Department of Education.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (November 15, 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 12,051.51. This figure includes some current year components.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 1.2% for 2010-11, 1.70% for 2011-12, and 2.20% 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, Classified Supervisor, and Administrator 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 have been adjusted for changes that occurred during open enrollment. The adjustment is included in this Board report.



# La Mesa-Spring Valley School District

## 2010-11 SECOND INTERIM MULTI-YEAR PROJECTION

### ASSUMPTIONS

#### REVENUE ASSUMPTIONS

##### **REVENUE LIMIT SOURCES**

- Projections for 2010-11 state aid have been adjusted per the state budget adopted in October 2010. There were slight changes to the state aid, Special Education, and PERS reduction transfers. The total changes to Revenue Limit Sources resulted in an increase of \$2,885.

##### **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 remaining 10% of the State Fiscal Stabilization Funds (SFSF) of \$554,958 have been added as well as minor adjustments to various other federal programs. The Medi-Care administrative activities reimbursement increased by \$31,798. The total changes for Federal Revenue resulted in an increase of \$648,945.

##### **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 mandate fund payments of \$455,422. The total increase to State Revenues is \$532,790.

##### **LOCAL AND OTHER REVENUES**

- Projections for 2010-11 use 2009-10 actual data.
- 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. Donations increased by \$102,666. Leases and rentals were increased by \$25,000 due to the change in the Spring Valley Community Center lease agreement and the interest projection was increased by \$30,000. The total increase to Local and Other Revenues is \$159,447.

##### **CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE**

- For 2010-11 the Special Education encroachment is estimated at \$2,767,873. The Home-to-School Transportation encroachment is estimated at \$263,719. 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 SECOND 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 for one-time use of Federal Education Jobs and ARRA SFSF as well as Mandate and carryover funds. Projections assume all Federal Education Jobs and SFSF funds are fully expended in 2011-12.
- 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 have been adjusted to actual and include all changes that occurred during open enrollment. Adjustments resulted in a decrease of approximately \$185,000 to health and welfare expenditure projections.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services expenditures have been adjusted for any known staffing or funding changes. As mentioned above, restricted programs have been adjusted in 2011-12 and 2012-13 for the one-time use of Federal Education Jobs, SFSF as well as 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.
- The Board took action on several budget reduction recommendations at the February 15, 2011 meeting. Where possible these items were included in the multi-year projection.

## 2010-11 Restricted Program Balances at March 15, 2011

**RESTRICTED PROGRAM BALANCES AT 2ND INTERIM - MARCH 15, 2011**

| RESOURCE          | RESOURCE DESCRIPTION             | BUDGET            | TRANSACTION          | ENCUMBRANCE          | BALANCE             |
|-------------------|----------------------------------|-------------------|----------------------|----------------------|---------------------|
| <b>2430 Total</b> | COMMUNITY DAY SCHOOL             | 86,549            | 55,313.22            | 31,235.78            | 0.00                |
| <b>3010 Total</b> | TITLE I BASIC GRANTS             | 2,528,538         | 1,222,717.17         | 969,177.87           | 336,642.96          |
| <b>3011 Total</b> | NCLB ARRA TITLE I PART A         | 340,349           | 203,626.31           | 105,023.21           | 31,699.48           |
| <b>3200 Total</b> | ARRA ST FISCAL STABILIZATION     | 554,958           | -                    | 29,230.00            | 525,728.00          |
| <b>3205 Total</b> | EDUCATION JOBS FUNDING           | 2,247,919         | -                    | -                    | 2,247,919.00        |
| <b>3310 Total</b> | SP ED IDEA B GRANT PL94-14       | 2,199,248         | 1,376,534.33         | 822,713.67           | 0.00                |
| <b>3313 Total</b> | SP ED ARRA IDEA PT B             | 464,160           | 63,588.91            | 69,902.23            | 330,668.86          |
| <b>3315 Total</b> | SP ED IDEA PRESCH NON RIS        | 159,933           | 91,914.81            | 68,018.19            | -                   |
| <b>3319 Total</b> | SP ED ARRA IDEA PT B             | 110,961           | 102,931.96           | 5,084.19             | 2,944.85            |
| <b>3320 Total</b> | SP ED IDEA PRESCH RIS            | 268,006           | 132,686.18           | 135,319.82           | -                   |
| <b>3324 Total</b> | SP ED ARRA IDEA PT B             | 247,029           | 151,849.72           | 20,320.24            | 74,859.04           |
| <b>3345 Total</b> | SP ED IDEA PRESCH STAFF DEV      | 1,017             | 354.47               | 662.53               | -                   |
| <b>3385 Total</b> | SP ED IDEA EARLY INTERV          | 25,029            | 15,555.91            | 9,473.09             | -                   |
| <b>4035 Total</b> | NCLB TITLE II PT A TCHR QLTY     | 1,216,865         | 756,358.73           | 409,058.24           | 51,448.03           |
| <b>4036 Total</b> | NCLB TITLE II PT A PRIN TRNG     | 1,839             | -                    | -                    | 1,839.00            |
| <b>4045 Total</b> | TITLE II ENHNC ED THRU TECH      | 16,122            | 10,566.11            | 5,555.89             | 0.00                |
| <b>4047 Total</b> | NCLB ARRA TI II PT D THRU TECH   | 41,681            | 2,438.94             | 16,148.44            | 23,093.62           |
| <b>4110 Total</b> | TITLE V/VI PT A INNOV EDUC STRAT | 9,026             | -                    | 501.85               | 8,524.15            |
| <b>4201 Total</b> | TITLE III IMMIGRANT ED PGM       | 9,585             | 9,585.00             | -                    | -                   |
| <b>4203 Total</b> | TITLE III LEP STUDENT PGM        | 432,471           | 245,410.97           | 60,898.01            | 126,162.02          |
| <b>5630 Total</b> | HOMELESS CHILDREN ED GRNTS       | 28,068            | 18,219.32            | 9,708.28             | 140.40              |
| <b>5640 Total</b> | MEDI-CAL BILLING OPTION          | 358,609           | 181,029.84           | 146,693.25           | 30,885.91           |
| <b>6250 Total</b> | EARLY MENTAL HEALTH INITIATIVE   | 301,802           | 180,457.61           | 103,582.64           | 17,761.75           |
| <b>6286 Total</b> | ENG LANG ACQUISITION PGM         | 232,981           | 22,992.61            | 21,885.30            | 188,103.09          |
| <b>6300 Total</b> | LOTTERY - INSTRUCTIONAL MTLs     | 189,126           | 162,885.03           | -                    | 26,240.97           |
| <b>6500 Total</b> | SPECIAL EDUCATION                | 11,974,580        | 7,232,388.64         | 4,742,191.36         | (0.00)              |
| <b>6510 Total</b> | SP ED EARLY ED INDIVID W EXCEPT  | 790,000           | 447,404.05           | 203,778.70           | 138,817.25          |
| <b>6515 Total</b> | SP ED INFANT DISCRETIONARY       | 20,486            | -                    | 20,486.00            | -                   |
| <b>6520 Total</b> | SP ED PROJ WORKABILITY LEA       | 19,328            | 11,753.12            | 7,574.88             | -                   |
| <b>6530 Total</b> | SP ED LOW INCIDENCE ENT          | 3,063             | 850.00               | 2,213.00             | -                   |
| <b>6535 Total</b> | SP ED PERSONNEL STAFF DEV        | 3,691             | -                    | 3,691.00             | -                   |
| <b>7090 Total</b> | ECONOMIC IMPACT AID SCE          | 1,438,668         | 9,235.93             | 63,983.77            | 1,365,448.30        |
| <b>7091 Total</b> | ECONOMIC IMPACT AID LEP          | 818,908           | 57,861.22            | 80,755.48            | 680,291.30          |
| <b>7230 Total</b> | TRANSPORTATION HOME TO SCH       | 1,622,742         | 1,052,438.70         | 570,303.30           | 0.00                |
| <b>7240 Total</b> | TRANSPORTATION SP ED             | 1,518,318         | 915,254.23           | 603,063.77           | -                   |
| <b>8150 Total</b> | RESTRICTED MAINT SB50            | 2,243,700         | 1,329,936.84         | 913,763.16           | 0.00                |
| <b>9065 Total</b> | AFTER SCHOOL EDUCATION           | 1,395,097         | 847,636.48           | 208,232.93           | 339,227.59          |
| <b>9515 Total</b> | CPPW WELLNESS/SDYS PE GRANT      | 462,759           | 166,452.03           | 93,090.06            | 203,216.91          |
| <b>9625 Total</b> | COMMUNITY DEVELOPMENT            | 306,852           | -                    | 72,000.00            | 234,852.00          |
|                   | <b>Grand Total</b>               | <b>34,690,063</b> | <b>17,078,228.39</b> | <b>10,625,320.13</b> | <b>6,986,514.48</b> |