

MERCED UNION HIGH SCHOOL DISTRICT
2009-10 First Period Interim
December 9, 2009
(Actuals Through October 31, 2009)

Board Reference Material

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
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: December 09, 2009

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Yvonne Eagle

Telephone: (209) 385-6410

Title: Director Fiscal Services

E-mail: yeagle@muhsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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 (2008-09) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

MERCED UNION HIGH SCHOOL DISTRICT

2009-10 Fiscal Year First Period Interim Budget Report General Fund Budget -- Supplemental Narrative (Actuals through October 31, 2009)

A. REVENUES

Total projected General Fund revenue and transfers total \$80,396,247

1) Revenue Limit

Total projected Revenue Limit income is \$58,767,871.

The first interim budget projects a net decrease of \$249,193 in revenue limit income compared to the September 9th revised budget, representing a decrease of .4%. The net change in revenue limit income is due to the reduction of the projected P-2 ADA to 10,047, down 33 ADA, from the September 9th projection of 10,080 ADA. The 2009-10 statewide average COLA is 4.25%, with a deficit of 18.355%.

2) Federal Revenues

Total projected Federal Revenue is \$8,247,267.

The first interim budget indicates a net increase of \$634,212 in federal income as compared to the September 9th revised budget estimates.

Noteworthy changes from the September 9th revised budget in budgeted federal revenue (including current year allocations, deferred revenue, and carryovers) include: an increase of \$586,338 in NCLB: ARRA Title 1 Part A Basic Grant; and an increase of \$40,554 in NCLB: Title IV, Part A, Safe and Drug Free Schools. Any increase/decrease in budgeted revenues for categorical programs is offset in budgeted expenditures for categorical programs.

3) State Revenues (other than Revenue Limit)

Total projected Other State Revenue is \$11,642,476.

The first interim budget indicates a net increase of \$153,766 in Other State Revenues as compared to the September 9th revised budget estimates.

Noteworthy changes from the September 9th revised budget in budgeted Other State Revenue (current year allocations and carryovers) include: an increase of \$178,623 for Medi-Cal Administrative Activities (MAA); and, a decrease of \$23,159 in the Agricultural Vocational Incentive Grant.

Any increase or decrease in budgeted revenues for categorical programs is offset on the expenditure side for categorical programs.

4) Other Revenues

Total projected Other Local Revenue is \$1,435,633.

Total projected Transfers In are \$303,000.

Other budgeted revenue decreased \$231,334 since the September 9th revised budget. The District is budgeting \$72,000 at first interim as General Fund interest income for the 2009-10 fiscal year, a decrease of \$278,000 from the September 9th revised budget. The District did not qualify for participation in the Tax Revenue Anticipation Notes (TRANS) program this year, thus no TRANS interest income is budgeted.

Budgeted transfers into the General Fund is a transfer from the Cafeteria Fund of \$300,000 representing the Board-approved temporary transfer to cover as-needed cash flow shortages in the Cafeteria Fund; and, \$3,000 from the Cafeteria Fund for potential interest on the temporary transfer.

B. EXPENDITURES

General Fund expenditures and transfers are projected to total \$87,352,629.

1) Certificated Salaries

Total budgeted for Certificated Salaries is \$40,475,437.

Budgeted certificated salaries show a net increase of \$812,722 compared to the September 9th revised budget. All positions in position control as of November 6, 2009 are reflected in this budget. After position control was rolled routine refinement in position control has taken place resulting in a more accurate reflection of anticipated labor costs. Since the September 9th revised budget was adopted, a negotiated settlement with the certificated bargaining unit has not been finalized.

2) Classified Salaries

Total budgeted for Classified Salaries is \$13,620,735.

The first interim budget displays a net increase of \$106,472. A negotiated settlement with the classified bargaining unit has not been finalized. After position control was rolled for the September 9th revised budget much refinement in position

control has taken place. As a result, the amount budgeted for salaries and benefits should now be a more accurate reflection of actual anticipated classified salary costs.

3) Employee Benefits

Total budgeted for Employee Benefits is \$16,153,337.

Budgeted expenses for employee benefits decreased \$31,206 from the September 9th revised budget.

The rates budgeted for statutory benefits are the same countywide with the exception of workers' compensation, which, for the MUHSD, will be \$1.1385 per \$100 of payroll, compared to \$1.6802 the prior year. State Unemployment Insurance rate is 0.30%; Social Security rate is 6.20% and Medicare rate is 1.45%. The PERS rate is budgeted at 9.709%; however, the difference in the current PERS rate and 13.02% is recaptured by the State through PERS revenue limit reduction. The District's contribution to STRS is budgeted at 8.25%.

C. HEALTH CARE BENEFITS

All employees are provided the opportunity to pay health and welfare premium contributions on a pre-tax basis under an Internal Revenue Code Section 125 plan.

Classified and management staff are provided district-paid life and accidental death and dismemberment insurance in the amount of \$10,000. The cost of \$18.00 per year per employee is included in the budget.

CERTIFICATED NON-MANAGEMENT EMPLOYEES

Each eligible certificated employee had the choice of three different health care plans and two different dental plans, providing a total of six different combinations from which to choose. As of October 1, 2009 and through September 30, 2010, the annual base premiums for the six plans are as follows:

• Premium medical/Premier dental	\$17,187.60
• Premium medical/PPO dental	\$16,719.60
• Standard medical/Premier dental	\$14,353.20
• Standard medical/PPO dental	\$13,885.20
• Basic medical/Premier dental	\$9,301.20
• Basic medical/PPO dental	\$8,833.20

The base premium for Blue Cross health care and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. In addition there is a savings generated by employees who choose a health care package with premiums below the cap. It has been agreed that all certificated employees who receive health care benefits and pay a portion of premiums will share any savings resulting from the married-couple premium reduction and from savings generated by employees in the health care group that choose a plan with premiums below the cap. Therefore, the effective premium rates are reduced for all benefited employees based

upon the number of married-couple employees in each health/dental plan and the savings generated by individuals selecting a plan below the cap. Based upon the above base premiums and the aforementioned savings, the effective premium for October 1, 2009 through September 30, 2010 for each plan is as follows:

• Premium medical/Premier dental	\$16,647.67
• Premium medical/PPO dental	\$16,179.93
• Standard medical/Premier dental	\$13,813.30
• Standard medical/PPO dental	\$13,345.36
• Basic medical/Premier dental	\$9,301.20
• Basic medical/PPO dental	\$8,833.20

Each certificated employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above and the current cap for eligible certificated employees of \$9,300, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2009 through September 30, 2010 (no deduction from July warrants). Certificated employee annual contribution to health care premiums:

• Premium medical/Premier dental	\$7,347.67
• Premium medical/PPO dental	\$6,879.73
• Standard medical/Premier dental	\$4,513.30
• Standard medical/PPO dental	\$4,045.36
• Basic medical/Premier dental	\$0.00
• Basic medical/PPO dental	\$0.00

The current budget includes an expense for non-management certificated staff health and welfare benefit premiums at the \$9,300 cap per eligible employee, effective October 1, 2009.

CLASSIFIED NON-MANAGEMENT EMPLOYEES

Each classified employee had the choice of three different health care plans and two different dental plans, providing a total of six different combinations from which to choose. Classified health care packages differ from the plans available to certificated employees. For October 1, 2009 through September 30, 2010, the annual base premiums for the six plans are as follows:

• Premium medical/Premier dental	\$14,648.40
• Premium medical/PPO dental	\$14,132.40
• Standard medical/Premier dental	\$13,856.40
• Standard medical/PPO dental	\$13,340.40
• Basic medical/Premier dental	\$9,356.40
• Basic medical/PPO dental	\$8,840.40

The base premium for Blue Cross health care coverage and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. It has been agreed that all classified employees who receive health care coverage share any savings resulting from the married-couple premium reduction. In addition, any savings resulting from any plans where the premium is below the District-

paid cap, that difference will be shared with eligible benefited employees by reducing the employee's portion of premium payment. Therefore, the aforementioned savings reduces the premium rates for all benefited employees when the premium for the plan they selected exceeds the District-paid cap. Based upon the above base premiums and any savings, the effective premium for October 1, 2009 through September 30, 2010 for each plan is as follows:

• Premium medical/Premier dental	\$14,225.21
• Premium medical/PPO dental	\$13,709.20
• Standard medical/Premier dental	\$13,433.21
• Standard medical/PPO dental	\$12,917.20
• Basic medical/Premier dental	\$9,356.40
• Basic medical/PPO dental	\$8,840.40

As a result of a negotiated settlement with the classified bargaining unit, the amount of premium paid by the District (i.e., the cap) was increased \$609, from \$9,600 per year to \$10,209 per year, effective October 1, 2006.

Each classified employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above and the current cap for eligible classified employees of \$10,209, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2009 through September 30, 2010 (no deduction from July warrants). Classified employee annual contribution to health care premiums:

• Premium medical/Premier dental	\$4,016.21
• Premium medical/PPO dental	\$3,500.20
• Standard medical/Premier dental	\$3,224.21
• Standard medical/PPO dental	\$2,708.20
• Basic medical/Premier dental	\$0.00
• Basic medical/PPO dental	\$0.00

The current budget includes an expense for non-management classified staff health and welfare benefit premiums at the current cap of \$10,209 for each eligible employee, effective October 1, 2009.

MANAGEMENT

For health care benefits, management staff must "coat-tail" to a plan available to the certificated or classified employees. Management staff had a choice among the options available to the certificated bargaining unit employees. Premiums for health care plans available to management employees are the same as the rates outlined in the Certificated Non-Management Employee section above.

For 2009-10 the amount of premium paid by the District (i.e., the cap) for management employees is \$9,300 per eligible employee per year. Each management employee is responsible to pay the difference between the effective premium and the cap. The amount of contribution towards health insurance premiums for management employees is the same as shown above for certificated employees.

RETIREE BENEFITS

Retiree health care coverage is specified in contract language and information below is only intended to be a summary and does not replace nor supersede contract language.

Retirees receive health care and prescription medication coverage, excluding dental and vision coverage (retirees can choose to have dental and vision coverage with premiums paid by the retiree). Prior to October 1, 2005, the District paid a composite premium rate for health care and prescription medication coverage for retirees that was the same premium rate as paid for active benefited employees. A composite rate structure provides for one rate regardless of the number of individuals insured in a family. Beginning October 1, 2005, benefit premiums for retirees was based upon a tiered rate structure. Under a tiered rate structure there are three separate rates. One rate if only one individual is covered (i.e., the retiree); another rate if two people are covered (i.e., the retiree and spouse); and a third rate if more than two people are covered (i.e., retiree, spouse and dependent child).

If the retiree has attained the age of 55 and has been employed by the District for a minimum of 8 years as a certificated employee, or 15 years as a classified employee, the District pays premiums for the retiree for up to 10 years, or until the retiree attains Medicare age whichever occurs first. For classified non-management employees hired on or after July 1, 2004, the employee must attain the age of 60 years to be eligible for retiree health care benefits. For certificated non-management employees hired after July 1, 2004, the District will pay premiums for a maximum of five (5) years.

Classified staff meeting the longevity minimum, qualify under the contract and who retire prior to September 30, 2006 are entitled to the higher cost classified health benefit package with the full premiums paid for the retiree and dependents by the District until Medicare age of the employee not to exceed a maximum of 10 years if hired prior to July 1, 2004, subject to future negotiations. For qualified classified retirees, who retired between October 1, 2006 and September 30, 2007, the District pays for medical and prescription benefit premiums for retiree and dependents not to exceed the active employee cap. For qualified classified retirees, who retire after September 30, 2007 the District will pay the insurance premium for the retired employee only (no dependent coverage) not to exceed the active employee cap. Health and welfare benefits for classified employees are subject to future negotiations.

Certificated staff with longevity of service as outlined above who elected to retire before June 30, 2003 has the higher-cost benefit health and prescription package premiums paid by the District for themselves and eligible dependent(s). Eligible certificated employees who retire between July 1, 2003 and June 30, 2007 will receive the "standard" certificated benefit package for themselves and dependents with premiums paid by the District until the retiree reaches age 65 or qualified for Medicare, not to exceed a maximum of 10 years if hired before July 1, 2004. For qualified certificated retirees, who retire after July 1, 2007, medical and prescription insurance premiums for the retiree only will be paid by the District up to the active cap.

All programs are charged back for retirees' benefit costs in accordance with generally accepted accounting practices.

1) Other Expenditures and Transfers

*Budgeted expenditures in 4000, 5000, and 6000 accounts total \$15,950,545.
Budgeted expenditures in 7000 accounts, other than transfers, total \$359,911.
Budgeted transfers out of the General Fund total \$792,664.*

The first interim budget reflects a net decrease of \$256,981 in the 4000, 5000 and 6000 accounts. Expenditures from the 4000, 5000 and 6000 accounts are for most expenses not associated with salaries and benefits. Increases in budgeted expenditures are due primarily to carryovers, purchases made prior-year but not received and paid for until the current budget year, increased budgeted expenses resulting from increased budgeted revenue especially restricted Federal and State funding, and transfers made from labor and benefit accounts.

The 7000 accounts, which include direct support and indirect costs, show a net increase of \$2,179 from the September 9th revised budget.

Budgeted transfers out of the General Fund increased \$269,518. The increase is due to a transfer of \$269,518 into Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects for future e-rate projects.

Budgeted transfers include: (1) \$223,146 to Deferred Maintenance Fund as a projected state match requirement; and, (2) \$300,000 to the Cafeteria Fund as temporary transfer to meet cash flow needs.

D. FUND BALANCE, RESERVES

*General Fund Beginning Balance (July 1, 2009) was \$ 16,176,454.
General Fund Ending Balance (June 30, 2010) is projected to be \$ 9,220,071.*

Total projected General Fund revenue, including budgeted transfers into the General Fund, in the first interim budget is \$80,396,247 and projected expenditures, including transfers out of the General Fund, total \$87,352,629. For the 2009-10 budget year, budgeted expenses exceed budgeted revenue by \$6,956,383 as reported in the first interim budget. When expenses exceed revenue in a given fiscal year, concern is appropriate and careful review is befitting. To lessen the concern for deficit spending in the budget year, listed below are either one-time 2009-10 budgeted expenses or expenses to be paid from prior year carryover not reported as current year revenue but as part of the ending fund balance: 1) \$1,563,816 site and program carryovers from unrestricted funds; 2) \$4,186,093 legally restricted categorical carryover; and 3) \$1,251,918 designated for possible mid-year cuts.

The above totals \$7,001,827. The above identified one-time expenses will be drawn from the beginning General Fund balance and not from current year revenue. Inasmuch as the identified one-time expenses surpass the amount by which total budgeted expenses exceed total budgeted revenue, there is no *net* deficit spending projected at this time.

The District is required to maintain a minimum 3% reserve for economic uncertainties. Calculated on current budgeted expenditures, the minimum required 3% reserve is \$2,620,579.

Adding in stores (warehouse inventory) and revolving fund, the total District minimum reserve is \$2,840,579.

The District's General Fund 2009-10 projected ending fund balance of \$9,220,071 exceeds the District's minimum reserve requirement. It is important to understand that the ending fund balance is one-time money and should not be used for any on-going expenses.

Major concern continues about the State of California's budget climate. It is recommended by the Deputy Superintendent that the District use great caution and restraint when increasing expenses, especially on-going expenses.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	59,785,158.00	56,799,509.76	11,607,878.34	56,550,317.00	(249,192.76)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,231,575.72	5,494,776.70	1,461,462.82	5,662,844.43	168,067.73	3.1%
4) Other Local Revenue		8600-8799	1,163,196.00	1,120,579.63	215,381.38	863,095.95	(257,483.68)	-23.0%
5) TOTAL, REVENUES			66,179,929.72	63,414,866.09	13,284,722.54	63,076,257.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,999,722.00	31,926,798.07	9,168,433.76	31,700,003.27	226,794.80	0.7%
2) Classified Salaries		2000-2999	8,933,523.00	8,874,411.11	2,725,625.70	9,008,315.61	(133,904.50)	-1.5%
3) Employee Benefits		3000-3999	12,082,811.00	11,865,017.13	3,295,562.46	11,578,597.41	286,419.72	2.4%
4) Books and Supplies		4000-4999	3,445,710.12	3,635,939.79	674,180.52	3,717,355.58	(81,415.79)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	6,494,729.00	6,674,124.22	2,188,377.01	6,798,128.99	(124,004.77)	-1.9%
6) Capital Outlay		6000-6999	60,392.00	58,979.00	5,162.38	58,979.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	40,980.60	40,980.60	0.00	40,980.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(768,083.52)	(844,439.29)	(13,298.00)	(943,693.83)	99,254.54	-11.8%
9) TOTAL, EXPENDITURES			63,289,784.20	62,231,810.63	18,044,043.83	61,958,666.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,890,145.52	1,183,055.46	(4,759,321.29)	1,117,590.75		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,000.00	303,000.00	0.00	303,000.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	300,000.00	569,518.00	(269,518.00)	-89.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,465,574.60)	(5,271,591.18)	8,857.00	(5,271,685.72)	(94.54)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,462,574.60)	(5,268,591.18)	(291,143.00)	(5,538,203.72)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,572,429.08)	(4,085,535.72)	(5,050,464.29)	(4,420,612.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,082,228.80	9,714,766.77		9,714,766.77	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)			8,082,228.80	9,714,766.77		9,714,766.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,082,228.80	9,714,766.77		9,714,766.77		
2) Ending Balance, June 30 (E + F1e)			6,509,799.72	5,629,231.05		5,294,153.80		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	200,000.00	200,000.00		200,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,515,137.00	2,593,497.77		2,620,578.88		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,774,662.72	2,815,733.28		2,453,574.92		
Site allocation carryovers	0000	9780	200,000.00					
Self-Pay Retirees	0000	9780	614,787.65					
Technology Allocations	0000	9780	114,098.93					
Sp.Ed. Food Cart	0000	9780	4,839.00					
Microsoft Settlement	0000	9780	88,998.27					
0801-Instructional Materials	0000	9780	218,391.77					
0802-Instructional Program Support	0000	9780	17,870.00					
0803-Professional/Staff Development	0000	9780	12,136.00					
0804-Safety	0000	9780	87,224.00					
Budget Stabilization	0000	9780	2,416,317.10					
Self-Pay Retirees	0000	9780		552,176.06				
Technology Allocations	0000	9780		88,717.11				
Sp.Ed. Food Cart	0000	9780		7,494.50				
Microsoft Settlement	0000	9780		88,998.13				
MAA	0000	9780		13,670.94				
0801-Instructional Materials	0000	9780		89,774.15				
0802-Instructional Program Support	0000	9780		463,654.86				
0804-Safety	0000	9780		59,329.80				
Site Carryover Allocations	0000	9780		200,000.00				
Set aside for possible mid-year cuts	0000	9780		1,251,917.73				
Self-Pay Retirees	0000	9780				552,176.06		
Sp.Ed. Food Cart	0000	9780				7,494.50		
Microsoft Settlement	0000	9780				88,998.13		
Supplemental Hours - Summer School	0000	9780				107,446.38		
0801-Instructional Materials	0000	9780				89,774.15		
0802-Instructional Program Support	0000	9780				446,298.65		
0803-Professional/Staff Development	0000	9780				132,535.51		
0804-Safety	0000	9780				69,442.15		
0806-Community Day School	0000	9780				14,176.00		
0809-Site Discretionary	0000	9780				107,827.48		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Set aside for possible mid-year cuts	0000	9780				837,405.91		
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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,217,554.00	2,217,554.00	0.00	2,217,554.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,499,135.00	7,613,055.54	1,425,314.16	8,247,267.13	634,211.59	8.3%
3) Other State Revenue		8300-8599	5,673,301.00	5,993,933.30	1,286,276.37	5,979,631.33	(14,301.97)	-0.2%
4) Other Local Revenue		8600-8799	546,387.00	546,387.00	26,149.95	572,536.95	26,149.95	4.8%
5) TOTAL, REVENUES			14,936,377.00	16,370,929.84	2,737,740.48	17,016,989.41		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,913,833.00	7,735,917.70	2,328,794.39	8,775,434.16	(1,039,516.46)	-13.4%
2) Classified Salaries		2000-2999	4,598,682.80	4,639,851.67	1,378,418.35	4,612,419.33	27,432.34	0.6%
3) Employee Benefits		3000-3999	3,991,932.79	4,319,526.54	1,220,508.86	4,574,740.07	(255,213.53)	-5.9%
4) Books and Supplies		4000-4999	2,705,738.11	4,411,186.17	499,100.49	3,974,693.72	436,492.45	9.9%
5) Services and Other Operating Expenditures		5000-5999	669,445.90	1,372,296.04	279,792.79	1,346,387.31	25,908.73	1.9%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	603,171.00	603,171.00	0.00	603,171.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	487,155.00	558,020.02	13,298.00	659,453.13	(101,433.11)	-18.2%
9) TOTAL, EXPENDITURES			20,024,958.60	23,694,969.14	5,719,912.88	24,601,298.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,088,581.60)	(7,324,039.30)	(2,982,172.40)	(7,584,309.31)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	223,146.00	223,146.00	0.00	223,146.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,465,574.60	5,271,591.18	(8,857.00)	5,271,685.72	94.54	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,242,428.60	5,048,445.18	(8,857.00)	5,048,539.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(846,153.00)	(2,275,594.12)	(2,991,029.40)	(2,535,769.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,861,197.41	6,461,687.10		6,461,687.10	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)			4,861,197.41	6,461,687.10		6,461,687.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,861,197.41	6,461,687.10		6,461,687.10		
2) Ending Balance, June 30 (E + F1e)			4,015,044.41	4,186,092.98		3,925,917.51		
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	4,015,044.41	4,186,092.98		3,925,917.51		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	62,002,712.00	59,017,063.76	11,607,878.34	58,767,871.00	(249,192.76)	-0.4%
2) Federal Revenue		8100-8299	6,499,135.00	7,613,055.54	1,425,314.16	8,247,267.13	634,211.59	8.3%
3) Other State Revenue		8300-8599	10,904,876.72	11,488,710.00	2,747,739.19	11,642,475.76	153,765.76	1.3%
4) Other Local Revenue		8600-8799	1,709,583.00	1,666,966.63	241,531.33	1,435,632.90	(231,333.73)	-13.9%
5) TOTAL, REVENUES			81,116,306.72	79,785,795.93	16,022,463.02	80,093,246.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,913,555.00	39,662,715.77	11,497,228.15	40,475,437.43	(812,721.66)	-2.0%
2) Classified Salaries		2000-2999	13,532,205.80	13,514,262.78	4,104,044.05	13,620,734.94	(106,472.16)	-0.8%
3) Employee Benefits		3000-3999	16,074,743.79	16,184,543.67	4,516,071.32	16,153,337.48	31,206.19	0.2%
4) Books and Supplies		4000-4999	6,151,448.23	8,047,125.96	1,173,281.01	7,692,049.30	355,076.66	4.4%
5) Services and Other Operating Expenditures		5000-5999	7,164,174.90	8,046,420.26	2,468,169.80	8,144,516.30	(98,096.04)	-1.2%
6) Capital Outlay		6000-6999	115,392.00	113,979.00	5,162.38	113,979.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	644,151.60	644,151.60	0.00	644,151.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(280,928.52)	(286,419.27)	0.00	(284,240.70)	(2,178.57)	0.8%
9) TOTAL, EXPENDITURES			83,314,742.80	85,926,779.77	23,763,956.71	86,559,965.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,198,436.08)	(6,140,983.84)	(7,741,493.69)	(6,466,718.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,000.00	303,000.00	0.00	303,000.00	0.00	0.0%
b) Transfers Out		7600-7629	523,146.00	523,146.00	300,000.00	792,664.00	(269,518.00)	-51.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(220,146.00)	(220,146.00)	(300,000.00)	(489,664.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,418,582.08)	(6,361,129.84)	(8,041,493.69)	(6,956,382.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,943,426.21	16,176,453.87		16,176,453.87	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)			12,943,426.21	16,176,453.87		16,176,453.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,943,426.21	16,176,453.87		16,176,453.87		
2) Ending Balance, June 30 (E + F1e)			10,524,844.13	9,815,324.03		9,220,071.31		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	200,000.00	200,000.00		200,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	4,015,044.41	4,186,092.98		3,925,917.51		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,515,137.00	2,593,497.77		2,620,578.88		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,774,662.72	2,815,733.28		2,453,574.92		
Site allocation carryovers	0000	9780	200,000.00					
Self-Pay Retirees	0000	9780	614,787.65					
Technology Allocations	0000	9780	114,098.93					
Sp.Ed. Food Cart	0000	9780	4,839.00					
Microsoft Settlement	0000	9780	88,998.27					
0801-Instructional Materials	0000	9780	218,391.77					
0802-Instructional Program Support	0000	9780	17,870.00					
0803-Professional/Staff Development	0000	9780	12,136.00					
0804-Safety	0000	9780	87,224.00					
Budget Stabilization	0000	9780	2,416,317.10					
Self-Pay Retirees	0000	9780		552,176.06				
Technology Allocations	0000	9780		88,717.11				
Sp.Ed. Food Cart	0000	9780		7,494.50				
Microsoft Settlement	0000	9780		88,998.13				
MAA	0000	9780		13,670.94				
0801-Instructional Materials	0000	9780		89,774.15				
0802-Instructional Program Support	0000	9780		463,654.86				
0804-Safety	0000	9780		59,329.80				
Site Carryover Allocations	0000	9780		200,000.00				
Set aside for possible mid-year cuts	0000	9780		1,251,917.73				
Self-Pay Retirees	0000	9780				552,176.06		
Sp.Ed. Food Cart	0000	9780				7,494.50		
Microsoft Settlement	0000	9780				88,998.13		
Supplemental Hours - Summer School	0000	9780				107,446.38		
0801-Instructional Materials	0000	9780				89,774.15		
0802-Instructional Program Support	0000	9780				446,298.65		
0803-Professional/Staff Development	0000	9780				132,535.51		
0804-Safety	0000	9780				69,442.15		
0806-Community Day School	0000	9780				14,176.00		
0809-Site Discretionary	0000	9780				107,827.48		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Set aside for possible mid-year cuts	0000	9780				837,405.91		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	9,784.09	9,784.09	9,785.69	9,814.17	30.08	0%
4. Special Education	295.91	296.09	260.83	260.83	(35.26)	-12%
COUNTY SUPPLEMENT						
5. County Community Schools	37.11	37.11	37.11	37.11	0.00	0%
6. Special Education	129.99	120.10	128.34	128.34	8.24	7%
7. TOTAL, K-12 ADA	10,247.10	10,237.39	10,211.97	10,240.45	3.06	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	49.98	49.98	49.98	49.98	0.00	0%
11. Adults Enrolled, State Apportioned	630.77	634.08	634.08	634.08	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	680.75	684.06	684.06	684.06	0.00	0%
14. Adults in Correctional Facilities	3.31	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	10,931.16	10,921.45	10,896.03	10,924.51	3.06	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	527,652.00	527,652.00	527,652.00	527,652.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	527,652.00	527,652.00	527,652.00	527,652.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	67.44	139.92	139.92	139.92	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	64.94	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	7,055.58	7,055.58	7,055.58
2. Inflation Increase	0041	300.00	300.00	300.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,355.58	7,355.58	7,355.58
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,355.58	7,355.58	7,355.58
b. Revenue Limit ADA	0033	10,247.10	10,237.39	10,240.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	75,373,363.82	75,301,941.14	75,324,449.21
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	1,236,415.00	1,236,415.00	1,236,415.00
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	90,071.00	90,071.00	84,592.00
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	76,699,849.82	76,628,427.14	76,645,456.21
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	62,919,187.80	62,563,279.34	62,577,182.72
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	167,204.00	167,204.00	164,936.00
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	328,993.00	414,994.76	349,150.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(161,789.00)	(247,790.76)	(184,214.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	62,757,398.80	62,315,488.58	62,392,968.72

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	14,798,983.00	14,798,983.00	12,660,591.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	40,246.00	40,246.00	59,028.00
28. Less: Charter Schools In-lieu Taxes	0595	83,690.00	83,690.00	110,801.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	14,755,539.00	14,755,539.00	12,608,818.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	48,001,859.80	47,559,949.58	49,784,150.72
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	915,614.00	911,277.00	956,530.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(168,065.80)	(2,802,142.58)	(3,017,717.72)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,083,679.80)	(3,713,419.58)	(3,974,247.72)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	46,918,180.00	43,846,530.00	45,809,903.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	200,386.00	149,488.00	149,488.00
44. California High School Exit Exam	9002	1,463,540.00	876,167.00	835,141.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	57,276.00	73,129.00	64,790.00

First Interim
2009-10 INTERIM REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October						
A. BEGINNING CASH	9110	5,846,653.14	12,843,922.14	5,047,355.14	2,828,522.14	6,265,269.14	2,647,671.14
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	171,133.00			867,681.00	865,583.00	4,086,844.48
Principal Apportionment	8010-8019	8,291,401.00	(7,055,835.00)	3,927,324.00	5,281,515.00	1,967,651.00	5,701,261.00
Miscellaneous Funds	8080-8099	(85,606.00)	144,174.00	33,162.00	32,929.00	32,883.00	
Federal Revenue	8100-8299	1,252,739.00	(1,251,129.00)	118,122.00	1,305,582.00	1,002,374.00	865,963.05
Other State Revenue	8300-8599	1,283,476.00	(1,148,212.00)	611,588.00	2,000,887.00	723,919.00	1,047,822.82
Other Local Revenue	8600-8799	1,856.00	70,648.00	74,974.00	94,054.00	16,022.00	225,000.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		10,914,999.00	(9,240,354.00)	4,765,170.00	9,582,648.00	4,608,432.00	11,926,891.35
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	563,520.00	3,657,996.00	3,592,817.00	3,682,894.00	3,637,283.00	3,637,283.00
Classified Salaries	2000-2999	677,865.00	1,180,969.00	1,109,323.00	1,135,886.00	1,536,527.00	1,135,886.00
Employee Benefits	3000-3999	223,003.00	1,431,734.00	1,423,702.00	1,437,633.00	1,474,541.00	1,437,633.00
Books, Supplies and Services	4000-5999	327,374.00	1,650,338.00	803,216.00	860,523.00	702,818.00	1,803,216.00
Capital Outlay	6000-6599	0.00	595.00	433.00	4,134.00	0.00	5,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(2,265.00)	150,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	200,000.00	100,000.00	0.00	
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		1,791,762.00	7,921,632.00	7,129,491.00	7,221,070.00	7,348,904.00	8,169,018.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,562,584.00	10,963,870.00	(10,820.00)	628,914.00	27,750.00	1,339,097.00
Accounts Payable	9500	3,688,552.00	1,598,451.00	(156,308.00)	(446,255.00)	904,876.00	1,053,158.00
TOTAL PRIOR YEAR TRANSACTIONS		(2,125,968.00)	9,365,419.00	145,488.00	1,075,169.00	(877,126.00)	285,939.00
E. NET INCREASE/DECREASE (B - C + D)		6,997,269.00	(7,796,567.00)	(2,218,833.00)	3,436,747.00	(3,617,598.00)	4,043,812.35
F. ENDING CASH (A + E)		12,843,922.14	5,047,355.14	2,828,522.14	6,265,269.14	2,647,671.14	6,691,483.49
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH	9110	6,691,483.49	10,013,164.17	5,943,706.61	5,261,454.74	7,851,369.65	4,333,550.83		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	2,043,422.24		638,569.45	4,098,156.00				12,771,389.17
Principal Apportionment	8010-8019	5,886,997.00	240,713.00	4,332,843.00	2,888,562.00	2,166,422.00	0.00	12,181,049.00	45,809,903.00
Miscellaneous Funds	8080-8099				29,036.83				186,578.83
Federal Revenue	8100-8299	420,610.62	420,610.62	412,363.36	412,363.36	412,363.36	2,875,304.76		8,247,267.13
Other State Revenue	8300-8599	1,047,822.82	1,447,822.82	1,447,822.82	1,083,880.82	1,047,822.82	1,047,822.82		11,642,475.74
Other Local Revenue	8600-8799	100,000.00	50,000.00	160,000.00	433,078.90	160,000.00	50,000.00		1,435,632.90
Interfund Transfers In	8910-8929	202,000.00					101,000.00		303,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		9,700,852.68	2,159,146.44	6,991,598.63	8,945,077.91	3,786,608.18	4,074,127.58	12,181,049.00	80,396,246.77
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,637,283.00	3,637,283.00	3,682,894.00	3,682,894.00	3,682,894.00	3,380,396.43		40,475,437.43
Classified Salaries	2000-2999	1,135,886.00	1,135,886.00	1,109,323.00	1,109,323.00	1,109,323.00	1,244,537.94		13,620,734.94
Employee Benefits	3000-3999	1,437,633.00	1,437,633.00	1,474,541.00	1,474,541.00	1,474,541.00	1,426,202.48		16,153,337.48
Books, Supplies and Services	4000-5999	1,321,000.00	1,500,000.00	2,794,505.60	1,560,000.00	1,320,000.00	1,193,575.00		15,836,565.60
Capital Outlay	6000-6599	5,000.00	5,000.00	93,817.00					113,979.00
Other Outgo	7000-7499	150,000.00		7,175.90	35,000.00	20,000.00			359,910.90
Interfund Transfers Out	7600-7629						492,664.00		792,664.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		7,686,802.00	7,715,802.00	9,162,256.50	7,861,758.00	7,606,758.00	7,737,375.85	0.00	87,352,629.35
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	1,339,097.00	1,339,097.00	1,339,097.00	1,339,097.00	1,339,097.00	1,339,097.00	(5,574,853.56)	16,971,123.44
Accounts Payable	9500	31,467.00	(148,101.00)	(149,309.00)	(167,498.00)	1,036,766.00	185,524.00	(790,000.00)	6,641,323.00
TOTAL PRIOR YEAR TRANSACTIONS		1,307,630.00	1,487,198.00	1,488,406.00	1,506,595.00	302,331.00	1,153,573.00	(4,784,853.56)	10,329,800.44
E. NET INCREASE/DECREASE (B - C + D)		3,321,680.68	(4,069,457.56)	(682,251.87)	2,589,914.91	(3,517,818.82)	(2,509,675.27)	7,396,195.44	3,373,417.86
F. ENDING CASH (A + E)		10,013,164.17	5,943,706.61	5,261,454.74	7,851,369.65	4,333,550.83	1,823,875.56		
G. ENDING CASH, PLUS ACCRUALS									9,220,071.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	10,237.39	10,240.45	0.0%	Met
1st Subsequent Year (2010-11)	10,237.39	10,240.45	0.0%	Met
2nd Subsequent Year (2011-12)	10,237.39	10,240.45	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2009-10)	10,696	10,696	0.0%	Met
1st Subsequent Year (2010-11)	10,696	10,696	0.0%	Met
2nd Subsequent Year (2011-12)	10,696	10,696	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	9,936	10,616	93.6%
Second Prior Year (2007-08)	10,060	10,680	94.2%
First Prior Year (2008-09)	10,036	10,640	94.3%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	10,047	10,696	93.9%	Met
1st Subsequent Year (2010-11)	10,047	10,696	93.9%	Met
2nd Subsequent Year (2011-12)	10,047	10,696	93.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2009-10)	61,757,409.00	58,529,522.00	-5.2%	Not Met
1st Subsequent Year (2010-11)	62,315,433.00	61,632,241.00	-1.1%	Met
2nd Subsequent Year (2011-12)	63,816,891.00	63,049,783.00	-1.2%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The primary reason for the difference in current year from budget adoption and 1st interim is the \$2 million one time deduction to the revenue limit included in the 1st interim. The one-time deduct was not known at the initial budget.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	52,432,959.13	59,492,525.01	88.1%
Second Prior Year (2007-08)	57,320,094.57	65,860,587.78	87.0%
First Prior Year (2008-09)	58,259,842.90	66,099,394.36	88.1%
Historical Average Ratio:			87.7%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	52,286,916.29	61,958,666.63	84.4%	Not Met
1st Subsequent Year (2010-11)	53,071,220.03	60,109,729.87	88.3%	Met
2nd Subsequent Year (2011-12)	54,892,019.39	63,930,529.23	85.9%	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)

Total expenditures at 1st interim include beginning balances expensed to 4,5,6000 and not to salaries, therefore reducing the ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2009-10)	6,499,135.00	8,247,267.13	26.9%	Yes
1st Subsequent Year (2010-11)	6,445,685.00	5,059,300.00	-21.5%	Yes
2nd Subsequent Year (2011-12)	5,542,649.00	5,059,300.00	-8.7%	Yes

Explanation:
(required if Yes)

1st interim includes ARRA funds not included in original budget. Subsequent years reflect reduction of ARRA funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	10,904,876.72	11,642,475.76	6.8%	Yes
1st Subsequent Year (2010-11)	10,720,471.00	11,700,688.14	9.1%	Yes
2nd Subsequent Year (2011-12)	10,977,762.00	11,969,803.96	9.0%	Yes

Explanation:
(required if Yes)

Other State Revenues were adjusted at 1st interim to reflect more current information.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	1,709,583.00	1,435,632.90	-16.0%	Yes
1st Subsequent Year (2010-11)	1,709,583.00	1,435,632.90	-16.0%	Yes
2nd Subsequent Year (2011-12)	1,709,583.00	1,435,632.90	-16.0%	Yes

Explanation:
(required if Yes)

Local revenues were reduced due to the reduction of interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	6,151,448.23	7,692,049.30	25.0%	Yes
1st Subsequent Year (2010-11)	6,151,448.00	4,618,844.00	-24.9%	Yes
2nd Subsequent Year (2011-12)	6,151,448.00	4,618,844.00	-24.9%	Yes

Explanation:
(required if Yes)

Current year increased due to the budgeting of carryovers and deferred revenues. Subsequent years were decreased to roll back expenditures to 08-09 actuals to compensate for future reductions in ending balances.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	7,164,174.90	8,144,516.30	13.7%	Yes
1st Subsequent Year (2010-11)	7,164,174.90	7,586,659.00	5.9%	Yes
2nd Subsequent Year (2011-12)	7,164,174.90	7,586,659.00	5.9%	Yes

Explanation:
(required if Yes)

Increases are due to budgeting carryovers and deferred revenues.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	19,113,594.72	21,325,375.79	11.6%	Not Met
1st Subsequent Year (2010-11)	18,875,739.00	18,195,621.04	-3.6%	Met
2nd Subsequent Year (2011-12)	18,229,994.00	18,464,736.86	1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	13,315,623.13	15,836,565.60	18.9%	Not Met
1st Subsequent Year (2010-11)	13,315,622.90	12,205,503.00	-8.3%	Not Met
2nd Subsequent Year (2011-12)	13,315,622.90	12,205,503.00	-8.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

1st interim includes ARRA funds not included in original budget. Subsequent years reflect reduction of ARRA funds.

Explanation:

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

Other State Revenues were adjusted at 1st interim to reflect more current information.

Explanation:

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

Local revenues were reduced due to the reduction of interest income.

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

Explanation:

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

Current year increased due to the budgeting of carryovers and deferred revenues. Subsequent years were decreased to roll back expenditures to 08-09 actuals to compensate for future reductions in ending balances.

Explanation:

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

Increases are due to budgeting carryovers and deferred revenues.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,271,161.00	1,274,766.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(4,420,612.97)	62,528,184.63	7.1%	Not Met
1st Subsequent Year (2010-11)	590,526.01	60,409,729.87	N/A	Met
2nd Subsequent Year (2011-12)	(1,681,834.70)	64,230,529.23	2.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Current Year shows increased expenditures due to spending commitments paid from beginning balances. 2nd subsequent year also shows a negative net change in unrestricted due to expenditures funded from beginning balances. The District is currently examining ways to reduce future expenditures to decrease the possibility of deficit spending.

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.

Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2009-10)	9,220,071.31	Met
1st Subsequent Year (2010-11)	6,392,984.81	Met
2nd Subsequent Year (2011-12)	4,202,845.11	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.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2009-10)	1,823,875.56	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$58,000 (greater of)	0	to	300
4% or \$58,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	10,047	10,047	10,047
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):

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	87,352,629.35	82,957,948.54	84,007,659.56
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	87,352,629.35	82,957,948.54	84,007,659.56
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,620,578.88	2,488,738.46	2,520,229.79
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,620,578.88	2,488,738.46	2,520,229.79

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	2,620,578.88	2,488,738.46	2,535,862.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	2,620,578.88	2,488,738.46	2,535,862.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.00%	3.00%	3.02%
District's Reserve Standard (Section 10B, Line 7):	2,620,578.88	2,488,738.46	2,520,229.79
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The CAFE Fund has budgeted a temporary fund transfer from the general fund to assist with payroll expenditures if necessary.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

Current Year (2009-10)	(4,411,298.60)	(5,283,542.72)	19.8%	872,244.12	Not Met
1st Subsequent Year (2010-11)	(4,411,298.60)	(5,283,542.72)	19.8%	872,244.12	Not Met
2nd Subsequent Year (2011-12)	(4,411,298.60)	(5,283,542.72)	19.8%	872,244.12	Not Met

1b. Transfers In, General Fund *

Current Year (2009-10)	303,000.00	303,000.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	303,000.00	303,000.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	303,000.00	303,000.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *

Current Year (2009-10)	523,146.00	792,664.00	51.5%	269,518.00	Not Met
1st Subsequent Year (2010-11)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	300,000.00	300,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions increased due to decreased state revenues.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1st interim includes one-time transfer from general fund for future e-rate projects.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01-0000	Fund 01	43,966
Certificates of Participation				
General Obligation Bonds	16	51-0100	Fund 51	16,039,114
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Lease - Portables	2	25-0100	Fund 25	55,906

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	19,753	18,749	17,745	0
Certificates of Participation				
General Obligation Bonds	1,828,133	1,874,133	1,912,420	1,957,650
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Lease - Portables	30,211	30,211	30,211	0
Total Annual Payments:	1,878,097	1,923,093	1,960,376	1,957,650
Has total annual payment increased over prior year (2008-09)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase is due to the annual payments increasing each year for the General Obligation Bonds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
13,572,787.00	13,572,787.00
Actuarial	Actuarial
Jun 23, 2008	Jun 23, 2008

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
400,000.00	400,000.00
400,000.00	400,000.00
400,000.00	400,000.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

527,225.11	537,150.89
527,225.11	537,150.89
527,225.11	537,150.89

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

1,341,846.00	1,341,846.00
1,341,846.00	1,341,846.00
1,341,846.00	1,341,846.00

- d. Number of retirees receiving OPEB benefits
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

107	107
107	107
107	107

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	528.3	509.0	509.0	509.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

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

391,245

7. Amount included for any tentative salary increases

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
No	No	No
4,674,754	4,674,754	4,674,754
56%	56%	56%
0.0%	0.0%	0.0%

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

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

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

No		
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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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
524,025	531,886	539,864
1.5%	1.5%	1.5%

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	418.0	413.6	413.6	413.6

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

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

187,624

7. Amount included for any tentative salary increases

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0

0

0

Classified (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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
No	No	No
3,072,139	3,072,139	3,072,139
72%	72%	72%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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Classified (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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
281,436	281,436	281,436
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	76.0	70.0	70.0	70.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

698,176

4. Amount included for any tentative salary increases

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0	0	0
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Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

No	No	No
641,700	641,700	641,700
56%	56%	56%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

Yes	Yes	Yes
104,726	106,297	107,891

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

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

No	No	No

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.

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

MERCED UNION HIGH SCHOOL DISTRICT

Assumptions for Multi-Year General-Fund Projections (2010-11 and 2011-2012) 2009-10 First Interim (October 31, 2009)

Income and expense projections for the General Fund First Interim for 2010-11 and 2011-12 fiscal years are based upon the assumptions outlined below (including changes over prior year). The assumptions were derived from District historical data, projections provided by School Services of California and the Merced County Office of Education.

MULTI-YEAR BUDGET ASSUMPTIONS

REVENUE

Revenue Limit Sources

2010-11

- No projected growth in ADA
- .50% statutory COLA
- Deficit factor of 18.355% applied to all revenue limit income

2011-12

- No projected growth in ADA
- 2.30% statutory COLA
- Deficit factor of 18.355% applied to all revenue limit income

Federal Revenues

2010-11

- Same as prior year

2011-12

- Same as prior year

Other State Revenues

2010-11

- .50% statutory COLA
- 0% deficit for special education funding
- Unrestricted lottery budgeted at \$111.00 per ADA
- Restricted lottery budgeted at \$13.25 per ADA

2011-12

- 2.30% statutory COLA
- 0% deficit in special education funding
- Unrestricted lottery budgeted at \$111.50 per ADA
- Restricted lottery budgeted at \$13.50 per ADA

Other Local Revenues

2010-11 and 2011-12

- No change from prior year

EXPENSES

Certificated Salaries

2010-11

- No increase in certificated staff
- Included estimate for step and column salary increases
- No potential salary adjustment resulting from negotiated settlement

2011-12

- No increase in certificated staff to accommodate growth
- Included estimate for step and column salary increases
- No potential salary adjustment resulting from negotiated settlement

Classified Salaries

2010-11

- No increase in classified staff
- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- No potential salary adjustment resulting from negotiated settlement

2011-12

- No increase in classified staff
- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- No potential salary adjustment resulting from negotiated settlement

Employee Benefits

2010-11 and 2011-12

- District-paid portion of health care benefit premiums budgeted same as current cap:
 - \$9,300 for eligible certificated staff
 - \$10,209 for eligible classified staff
 - \$9,300 for eligible management staff
- Retiree benefit costs budgeted same as prior year

Books, Supplies and Other Operating Expenses

2010-11

- Decreased expenditures to 2008-09 actuals

2011-12

- Decreased expenditures to 2008-09 actuals

Capital Outlay

2010-11

- 0% increase for projected CPI

2011-12

- 0% increase for projected CPI

Other Outgo

2010-11

- 0% increase for projected CPI

2011-12

- 0% increase for projected CPI

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	56,550,317.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,355.58	0.50%	7,392.36	2.30%	7,562.38
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		10,240.45	0.00%	10,240.45	0.00%	10,240.45
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		75,324,449.21	0.50%	75,701,092.96	2.30%	77,442,174.27
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,321,007.00	0.00%	1,321,007.00	0.00%	1,321,007.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		76,645,456.21	0.49%	77,022,099.96	2.26%	78,763,181.27
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		62,577,182.72	0.49%	62,884,693.51	2.26%	64,306,199.35
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,217,554.00)	0.00%	(2,217,554.00)	0.00%	(2,217,554.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(3,809,311.72)	-67.12%	(1,252,452.51)	0.32%	(1,256,416.35)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		56,550,317.00	5.07%	59,414,687.00	2.39%	60,832,229.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	5,662,844.43	0.50%	5,691,158.65	2.30%	5,822,055.30
4. Other Local Revenues	8600-8799	863,095.95	0.00%	863,095.95	0.00%	863,095.95
5. Other Financing Sources	8900-8999	(4,968,685.72)	0.00%	(4,968,685.72)	0.00%	(4,968,685.72)
6. Total (Sum lines A1k thru A5)		58,107,571.66	4.98%	61,000,255.88	2.54%	62,548,694.53
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				31,700,003.27		32,175,503.32
b. Step & Column Adjustment				475,500.05		482,632.55
c. Cost-of-Living Adjustment						
d. Other Adjustments						1,009,731.05
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,700,003.27	1.50%	32,175,503.32	4.64%	33,667,866.92
2. Classified Salaries						
a. Base Salaries				9,008,315.61		9,143,440.34
b. Step & Column Adjustment				135,124.73		137,151.61
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,008,315.61	1.50%	9,143,440.34	1.50%	9,280,591.95
3. Employee Benefits	3000-3999	11,578,597.41	1.50%	11,752,276.37	1.63%	11,943,560.52
4. Books and Supplies	4000-4999	3,717,355.58	-55.77%	1,644,150.28	60.82%	2,644,150.28
5. Services and Other Operating Expenditures	5000-5999	6,798,128.99	-8.21%	6,240,271.69	16.02%	7,240,271.69
6. Capital Outlay	6000-6999	58,979.00	0.00%	58,979.00	0.00%	58,979.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,980.60	0.00%	40,981.00	0.00%	40,981.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(943,693.83)	0.23%	(945,872.13)	0.00%	(945,872.13)
9. Other Financing Uses	7600-7699	569,518.00	-47.32%	300,000.00	0.00%	300,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,528,184.63	-3.39%	60,409,729.87	6.32%	64,230,529.23
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,420,612.97)		590,526.01		(1,681,834.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,714,766.77		5,294,153.80		5,884,679.81
2. Ending Fund Balance (Sum lines C and D1)		5,294,153.80		5,884,679.81		4,202,845.11
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	220,000.00		220,000.00		220,000.00
b. Designated for Economic Uncertainties	9770	2,620,578.88		2,488,738.46		2,535,862.00
c. Fund Balance Designations	9775, 9780	2,453,574.92		3,175,941.35		1,446,983.11
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		5,294,153.80		5,884,679.81		4,202,845.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,620,578.88		2,488,738.46		2,535,862.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		2,620,578.88		2,488,738.46		2,535,862.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments were made to unrestricted salaries to reflect the decreases in restricted ARRA funding						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,217,554.00	0.00%	2,217,554.00	0.00%	2,217,554.00
2. Federal Revenues	8100-8299	8,247,267.13	-38.65%	5,059,300.00	0.00%	5,059,300.00
3. Other State Revenues	8300-8599	5,979,631.33	0.50%	6,009,529.49	2.30%	6,147,748.66
4. Other Local Revenues	8600-8799	572,536.95	0.00%	572,536.95	0.00%	572,536.95
5. Other Financing Sources	8900-8999	5,271,685.72	0.00%	5,271,685.72	0.00%	5,271,685.72
6. Total (Sum lines A1 thru A5)		22,288,675.13	-14.17%	19,130,606.16	0.72%	19,268,825.33
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				8,775,434.16		8,245,805.68
b. Step & Column Adjustment				131,631.51		123,687.09
c. Cost-of-Living Adjustment						
d. Other Adjustments				(661,259.99)		(1,009,731.05)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,775,434.16	-6.04%	8,245,805.68	-10.75%	7,359,761.72
2. Classified Salaries						
a. Base Salaries				4,612,419.33		4,020,346.66
b. Step & Column Adjustment				69,186.29		60,305.20
c. Cost-of-Living Adjustment						
d. Other Adjustments				(661,258.96)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,612,419.33	-12.84%	4,020,346.66	1.50%	4,080,651.86
3. Employee Benefits	3000-3999	4,574,740.07	1.50%	4,643,361.17	1.18%	4,698,011.59
4. Books and Supplies	4000-4999	3,974,693.72	-25.16%	2,974,693.72	-33.62%	1,974,693.72
5. Services and Other Operating Expenditures	5000-5999	1,346,387.31	0.00%	1,346,387.31	-74.27%	346,387.31
6. Capital Outlay	6000-6999	55,000.00	0.00%	55,000.00	0.00%	55,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	603,171.00	0.00%	603,171.00	0.00%	603,171.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	659,453.13	0.00%	659,453.13	0.00%	659,453.13
9. Other Financing Uses	7600-7699	223,146.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,824,444.72	-9.17%	22,548,218.67	-12.29%	19,777,130.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,535,769.59)		(3,417,612.51)		(508,305.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,461,687.10		3,925,917.51		508,305.00
2. Ending Fund Balance (Sum lines C and D1)		3,925,917.51		508,305.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	3,925,917.51		508,305.00		0.00
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		3,925,917.51		508,305.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries were decreased to reflect the loss of ARRA funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	58,767,871.00	4.87%	61,632,241.00	2.30%	63,049,783.00
2. Federal Revenues	8100-8299	8,247,267.13	-38.65%	5,059,300.00	0.00%	5,059,300.00
3. Other State Revenues	8300-8599	11,642,475.76	0.50%	11,700,688.14	2.30%	11,969,803.96
4. Other Local Revenues	8600-8799	1,435,632.90	0.00%	1,435,632.90	0.00%	1,435,632.90
5. Other Financing Sources	8900-8999	303,000.00	0.00%	303,000.00	0.00%	303,000.00
6. Total (Sum lines A1 thru A5)		80,396,246.79	-0.33%	80,130,862.04	2.10%	81,817,519.86
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				40,475,437.43		40,421,309.00
b. Step & Column Adjustment				607,131.56		606,319.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(661,259.99)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,475,437.43	-0.13%	40,421,309.00	1.50%	41,027,628.64
2. Classified Salaries						
a. Base Salaries				13,620,734.94		13,163,787.00
b. Step & Column Adjustment				204,311.02		197,456.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(661,258.96)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,620,734.94	-3.35%	13,163,787.00	1.50%	13,361,243.81
3. Employee Benefits	3000-3999	16,153,337.48	1.50%	16,395,637.54	1.50%	16,641,572.11
4. Books and Supplies	4000-4999	7,692,049.30	-39.95%	4,618,844.00	0.00%	4,618,844.00
5. Services and Other Operating Expenditures	5000-5999	8,144,516.30	-6.85%	7,586,659.00	0.00%	7,586,659.00
6. Capital Outlay	6000-6999	113,979.00	0.00%	113,979.00	0.00%	113,979.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	644,151.60	0.00%	644,152.00	0.00%	644,152.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(284,240.70)	0.77%	(286,419.00)	0.00%	(286,419.00)
9. Other Financing Uses	7600-7699	792,664.00	-62.15%	300,000.00	0.00%	300,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		87,352,629.35	-5.03%	82,957,948.54	1.27%	84,007,659.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,956,382.56)		(2,827,086.50)		(2,190,139.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,176,453.87		9,220,071.31		6,392,984.81
2. Ending Fund Balance (Sum lines C and D1)		9,220,071.31		6,392,984.81		4,202,845.11
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	4,145,917.51		728,305.00		220,000.00
b. Designated for Economic Uncertainties	9770	2,620,578.88		2,488,738.46		2,535,862.00
c. Fund Balance Designations	9775, 9780	2,453,574.92		3,175,941.35		1,446,983.11
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		9,220,071.31		6,392,984.81		4,202,845.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	2,620,578.88		2,488,738.46		2,535,862.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,620,578.88		2,488,738.46		2,535,862.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		10,046.52		10,046.52		10,046.52
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		87,352,629.35		82,957,948.54		84,007,659.56
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		87,352,629.35		82,957,948.54		84,007,659.56
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,620,578.88		2,488,738.46		2,520,229.79
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,620,578.88		2,488,738.46		2,520,229.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MERCED UNION HIGH SCHOOL DISTRICT

2009-10 First Period Interim Budget Report

Supplemental Narrative For Funds Other Than General Fund (Actuals Through October 31, 2009)

This narrative will outline significant changes to funds, other than the General Fund, which have occurred since the September 9, 2009 revised budget.

A. ADULT FUND 11.0

The beginning balance was \$802,733, no change from the September 9th revised budget.

Total budget-year revenue is projected to be \$2,164,996, a decrease of \$1,332 from the September 9th revised budget.

Total expenses are budgeted at \$2,432,447, a decrease of \$1,332 from the September 9th revised budget. Decreased expenses resulted from a budget decrease of \$18,316 in labor costs, \$18,000 in capital outlay, \$2,179 in other outgo, \$10 in services and operations and an increase of \$37,173 in books and supplies.

The ending balance is projected to be \$535,282.

B. CHILD DEVELOPMENT FUND 12.0

The beginning fund balance was \$627,643, no change from the September 9th revised budget.

Projected revenue is \$510,815, no change from the September 9th revised budget.

Expenses are budgeted at \$727,347, an increase of \$10,319 from the September 9th revised budget.

The projected ending fund balance is \$411,111.

C. CAFETERIA FUND 13.0

The beginning balance was \$407,547, no change from the September 9th revised budget.

Total budget-year revenue is projected to be \$3,653,123, no change from the September 9th revised budget.

Total expenses are budgeted at \$3,731,856, reflecting a net decrease of \$2,723 from the September 9th revised budget.

The ending balance is projected to be \$328,814.

D. DEFERRED MAINTENANCE FUND 14.0

The beginning balance was \$855,595, no change from the September 9th revised budget.

Total budget-year revenue is projected to be \$243,146, no change from the September 9th revised budget. At first interim it is unknown if there will be a state deferred maintenance contribution.

Total expenses are budgeted at \$359,104, no change from the September 9th revised budget.

The ending balance is projected to be \$739,637 designated for future deferred maintenance projects.

E. PUPIL TRANSPORTATION EQUIPMENT FUND 15.0

The beginning balance was \$182,077, no change from the September 9th revised budget.

Revenue is projected to be \$5,500, no change from the September 9th revised budget.

Expenses are budgeted at \$100,000.

The ending balance is projected to be \$87,577.

F. SPECIAL RESERVE FUND 17.0

The beginning balance was \$16,148,568, no change from the September 9th revised budget.

Beginning in 2001-02, the District deposited money in this fund to mitigate the unfunded liability for retiree health care premiums. Money for this purpose is *designated* in this fund for retiree benefits. Previously, money to mitigate the unfunded liability was placed in the Retiree Benefit Fund. However, due in part to GASB 34 and opinions expressed by a representative from the California Department of Education and by the District's auditor, the Retiree Benefit Fund, being a fiduciary fund, was not the appropriate fund at this time for money designated to mitigate the unfunded retiree benefit liability. Therefore, the District's Governing Board approved on March 13, 2002 and June 12, 2002 to transfer money for mitigation of unfunded accrued liability for retiree health care benefit premiums from the Retiree Benefit Fund to the Special Reserve Fund. Further background information on accrued liability for retiree health care benefits is provided below.

In the past, Education Code 42140 required that if a school district provided health and welfare benefits for employees upon their retirement and those benefits continued after the employee reached 65 years of age, an actuarial study was required to be completed at least every three years to determine the accrued but unfunded costs of those benefits.

More recently, GASB 45 has superseded the requirements of Education Code 42140. The Government Accounting Standards Board (GASB) issued Statement Number 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, which requires public agencies, including school districts, to report their costs and obligations for post-employment healthcare and other post employment

benefits (called “OPEBs”). The philosophy behind this rule is that costs of these post-employment benefits should be recognized as a current cost during the working years of an employee (like CalPERS or STRS pension) rather than after they retire. GASB 45 requires school districts to identify and disclose OPEBs as an expense and liability on their financial statements for the first time. As a result, even though Education Code 42140 is no longer in effect, GASB 45 will require school districts to have an actuarial study to determine the unfunded liability for their financial statements. The District had an actuarial study performed in 1997, 2000, 2003, 2006, and 2008.

Geoffrey Kischuk of Total Compensation Systems, Inc. completed the most recent actuarial study in June 2008. As reported to the District’s governing board on October 8, 2008, the estimated accrued past-service liability for retiree health care benefits was \$13,572,787 as of June 23, 2008. Per the District’s unaudited actuals for 2007-08 and approved by the MUHSD governing board on September 8, 2008, the amount designated for the past service retiree liability in the Special Reserve Fund as of June 30, 2008 was \$11,902,046. As a result, the District had an unfunded past service retiree benefit liability of \$1,670,741 as of July 1, 2008. 2008-09 Interest income received in Fund 17 will be applied to the past service retiree liability. In addition, the District has created Fund 20 Special Reserve for Postemployment Benefits by transferring \$400,000 from Fund 17 to fund the GASB 45 annual required contribution.

Other designations in the Special Reserve Fund include money for budget stabilization to assist the district in meeting fiscal obligations should projected revenues not materialize, if expenses exceed estimates and/or if unexpected expenses arise; and funds received from Mandated Cost reimbursements being held pending potential state audits.

Revenue is projected to be \$779,697, which includes interest income of \$510,179.

No expenditures can be made directly from this fund. When money in this fund is to be expended, the Board must approve a transfer to place the money in the fund from which expenditures can be executed.

The ending balance is projected to be \$16,528,265 with \$2,668,969 designated for budget stabilization, \$12,189,778 designated for accrued past service retiree benefit costs liability, \$569,518 designated for technology and \$1,100,000 for possible mandated cost audit.

G. SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS 20.0

A transfer of \$400,000 from Fund 17 Special Reserve for Other Than Capital Outlay Projects was made to Fund 20 to fund the GASB 45 annual required contribution (ARC).

H. BUILDING FUND -- BOND PROCEEDS 21.0

The beginning balance was \$22,598,471, no change from the September 9th revised budget.

Revenue is projected to be interest income of \$244,880.

Total expenses are budgeted at \$11,301,746.

The projected ending balance is \$11,541,605.

I. DEVELOPER FEE FUND 25.0

The beginning balance was \$3,760,656, no change from the September 9th revised budget. Total budget-year revenue is projected to be \$58,000, a decrease of \$82,000 in interest income from the September 9th revised budget. Typically, income in this fund is derived primarily from developer fees and interest income. It is note worthy that projected income from developer fees are significantly reduced from prior year due to the slowdown in housing development.

Total expenses are budgeted at \$1,786,622 representing a decrease of \$105,014 from the September 9th revised budget. Budgeted expenses include the cost to rent or lease-purchase 63 portable classrooms. The number of portables at the sites include: 14 at AHS including 6 owned and 8 rented; 16 at BCHS including 6 rented and 3 owned and 7 lease-purchase; 22 at GVHS including 15 rented and 7 lease-purchase; 2 owned at SHS; 11 at LHS including 1 rented and 10 owned; and 27 at MHS including 17 rented, 8 owned and 2 lease-purchase. Budgeted expenses also include a portion of the architectural fees for the expansion of Livingston High School and the new school site, and costs of environmental assessment of both sites. Also any attorney fees associated with developer fee projects and other associated fees with land acquisition or analysis would be paid from this fund.

The ending balance is projected to be \$2,032,034 and is designated for future facility projects.

J. SCHOOL FACILITY FUND 35.0

The beginning fund balance was \$1,334,528, no change from the September 9th revised budget.

Estimated income is \$408,951, which includes interest income of \$10,000.

Expenses are budgeted at \$1,087,951 for several new construction and modernization projects throughout the District.

The projected ending fund balance is \$655,528 which is designated for future facility projects.

K. SPECIAL RESERVE FOR CAPITAL OUTLAY FUND 43.0

The Board established the *Special Reserve Fund for Capital Outlay Projects* on December 10, 1997. Money in this fund is for capital outlay projects as approved by the Governing Board.

The beginning balance was \$1,384,474, no change from the September 9th revised budget.

Revenue is projected to be interest income of \$8,500.

Budgeted expenses are \$1,093,770, an increase of \$149,960 from the September 9th revised budget.

The ending balance is projected to be \$299,204 that is designated for future facility needs.

L. BOND INTEREST AND REDEMPTION FUND 51.0

This fund was required as a result of the passage of the local general obligation bond in 1999. Although the school district reports fiscal activity in this fund, actual income and expenses are processed by the Merced County Treasurer's office. This fund is used to deposit property tax revenue related to the local general obligation bond and to report the expense of payments to the bondholders. Income and expenses will be listed as reported by the bond underwriters or bond trustee.

The beginning fund balance was \$2,298,876.

Projected revenue is \$1,963,100.

Budgeted expenses are \$1,637,500 yielding a projected ending fund balance of \$2,624,476 that is designated for future bond payments.

M. FIELD ACT SAFETY BUILDING FUND 53.0

This fund relates to facility safety renovations (earthquake retrofitting) completed several years ago. Revenue and expenses are processed through the Merced County Treasurer's Office.

The beginning fund balance was \$69,275.

Projected revenue is \$2,095.

There are no budgeted expenses.

The projected ending balance is \$71,370.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,473.00	316,188.75	49,688.25	361,370.00	45,181.25	14.3%
3) Other State Revenue		8300-8599	1,387,037.00	1,387,037.00	0.00	1,387,037.00	0.00	0.0%
4) Other Local Revenue		8600-8799	463,102.00	463,102.00	104,582.37	416,589.00	(46,513.00)	-10.0%
5) TOTAL, REVENUES			2,036,612.00	2,166,327.75	154,270.62	2,164,996.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	893,203.00	946,503.00	313,549.60	971,974.13	(25,471.13)	-2.7%
2) Classified Salaries		2000-2999	534,461.00	562,136.00	182,326.12	534,450.88	27,685.12	4.9%
3) Employee Benefits		3000-3999	464,732.73	487,982.73	133,215.41	471,880.88	16,101.85	3.3%
4) Books and Supplies		4000-4999	88,686.75	108,686.75	39,300.41	145,859.41	(37,172.66)	-34.2%
5) Services and Other Operating Expenditures		5000-5999	129,433.00	129,433.00	45,309.61	129,423.00	10.00	0.0%
6) Capital Outlay		6000-6999	0.00	100,000.00	0.00	82,000.00	18,000.00	18.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,546.52	99,037.27	0.00	96,858.70	2,178.57	2.2%
9) TOTAL, EXPENDITURES			2,204,063.00	2,433,778.75	713,701.15	2,432,447.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,451.00)	(267,451.00)	(559,430.53)	(267,451.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167,451.00)	(267,451.00)	(559,430.53)	(267,451.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	618,335.29	802,733.16		802,733.16	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)			618,335.29	802,733.16		802,733.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			618,335.29	802,733.16		802,733.16		
2) Ending Balance, June 30 (E + F1e)			450,884.29	535,282.16		535,282.16		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	200.00	200.00		200.00		
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	18,298.35		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	450,684.29	516,783.81		516,783.81		
Adult Program	0000	9780	450,684.29					
Adult Program	0000	9780		516,783.81				
Adult Program	0000	9780				516,783.81		
c) Undesignated Amount		9790				18,298.35		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,814.00	8,814.00	2,796.40	8,814.00	0.00	0.0%
3) Other State Revenue		8300-8599	477,317.00	477,317.00	0.00	477,317.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,684.00	24,684.00	1,275.81	24,684.00	0.00	0.0%
5) TOTAL, REVENUES			510,815.00	510,815.00	4,072.21	510,815.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,058.00	123,573.45	39,193.99	148,288.14	(24,714.69)	-20.0%
2) Classified Salaries		2000-2999	127,367.00	192,822.45	54,468.22	185,833.22	6,989.23	3.6%
3) Employee Benefits		3000-3999	85,463.00	147,103.44	37,693.72	139,696.80	7,406.64	5.0%
4) Books and Supplies		4000-4999	218,908.00	218,908.00	4,395.84	218,908.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,969.00	10,969.00	513.61	10,969.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,652.00	23,652.00	0.00	23,652.00	0.00	0.0%
9) TOTAL, EXPENDITURES			540,417.00	717,028.34	136,265.38	727,347.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,602.00)	(206,213.34)	(132,193.17)	(216,532.16)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,602.00)	(206,213.34)	(132,193.17)	(216,532.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	874,356.61	627,643.22		627,643.22	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)			874,356.61	627,643.22		627,643.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,356.61	627,643.22		627,643.22		
2) Ending Balance, June 30 (E + F1e)			844,754.61	421,429.88		411,111.06		
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	25,342.63		25,342.63		
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	844,754.61	396,087.25		385,768.43		
CDC Program	0000	9780	844,754.61					
CDC Program	0000	9780		396,087.25				
CDC Program	0000	9780				385,768.43		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,246,460.00	2,301,402.00	289,732.45	2,301,402.00	0.00	0.0%
3) Other State Revenue		8300-8599	223,507.00	223,507.00	(57,626.76)	223,507.00	0.00	0.0%
4) Other Local Revenue		8600-8799	828,214.00	828,214.00	95,513.76	828,214.00	0.00	0.0%
5) TOTAL, REVENUES			3,298,181.00	3,353,123.00	327,619.45	3,353,123.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,156,194.00	1,157,185.16	354,731.98	1,161,092.89	(3,907.73)	-0.3%
3) Employee Benefits		3000-3999	757,834.00	758,028.72	134,269.18	751,924.33	6,104.39	0.8%
4) Books and Supplies		4000-4999	1,233,510.00	1,233,510.00	489,908.75	1,233,510.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,839.00	45,839.00	27,765.69	45,313.00	526.00	1.1%
6) Capital Outlay		6000-6999	18,344.00	73,286.00	15,577.35	73,286.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	163,730.00	163,730.00	0.00	163,730.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,375,451.00	3,431,578.88	1,022,252.95	3,428,856.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,270.00)	(78,455.88)	(694,633.50)	(75,733.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	303,000.00	303,000.00	0.00	303,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000.00)	(3,000.00)	300,000.00	(3,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,270.00)	(81,455.88)	(394,633.50)	(78,733.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	209,523.66	407,547.03		407,547.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,523.66	407,547.03		407,547.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,523.66	407,547.03		407,547.03		
2) Ending Balance, June 30 (E + F1e)			129,253.66	326,091.15		328,813.81		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	113,000.00	113,000.00		113,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	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	15,553.66	212,391.15		215,113.81		
CAFE Program	5310	9780	15,553.66					
CAFE Program	5310	9780		212,391.15				
CAFE Program	5310	9780				215,113.81		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	1,224.57	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	1,224.57	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	222,291.00	222,291.00	952.00	222,291.00	0.00	0.0%
6) Capital Outlay		6000-6999	36,813.00	36,813.00	129,707.35	36,813.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			359,104.00	359,104.00	130,659.35	359,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,104.00)	(339,104.00)	(129,434.78)	(339,104.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	223,146.00	223,146.00	0.00	223,146.00	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			223,146.00	223,146.00	0.00	223,146.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,958.00)	(115,958.00)	(129,434.78)	(115,958.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	627,299.54	855,594.92		855,594.92	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)			627,299.54	855,594.92		855,594.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,299.54	855,594.92		855,594.92		
2) Ending Balance, June 30 (E + F1e)			511,341.54	739,636.92		739,636.92		
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	511,341.54	739,636.92		739,636.92		
Future Facility Projects	0000	9780	511,341.54					
Future Facility Projects	0000	9780		739,636.92				
Future Facility Projects	0000	9780				739,636.92		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	453.38	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	453.38	5,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,500.00)	(94,500.00)	453.38	(94,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,500.00)	(94,500.00)	453.38	(94,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	182,633.57	182,076.82		182,076.82	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)			182,633.57	182,076.82		182,076.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,633.57	182,076.82		182,076.82		
2) Ending Balance, June 30 (E + F1e)			88,133.57	87,576.82		87,576.82		
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	88,133.57	87,576.82		87,576.82		
For Transportation/Safety Equipment	0000	9780	88,133.57					
For Transportation/Safety Equipment	0000	9780		87,576.82				
For Transportation/Safety Equipment	0000	9780				87,576.82		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510,179.00	510,179.00	39,945.21	510,179.00	0.00	0.0%
5) TOTAL, REVENUES			510,179.00	510,179.00	39,945.21	510,179.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			510,179.00	510,179.00	39,945.21	510,179.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	269,518.00	269,518.00	New
b) Transfers Out		7600-7629	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(400,000.00)	(400,000.00)	0.00	(130,482.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,179.00	110,179.00	39,945.21	379,697.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,200,209.95	16,148,568.29		16,148,568.29	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)			16,200,209.95	16,148,568.29		16,148,568.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,200,209.95	16,148,568.29		16,148,568.29		
2) Ending Balance, June 30 (E + F1e)			16,310,388.95	16,258,747.29		16,528,265.29		
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	16,310,388.95	16,258,747.29		16,528,265.29		
Retiree Health Benefits	9010	9780	12,241,420.25					
Budget Stabilization	9010	9780	2,668,968.70					
Mandated Cost Audit	9010	9780	1,100,000.00					
Technology	9010	9780	300,000.00					
Retiree Health Benefits	0000	9780		320,756.93				
Retiree Health Benefits	9010	9780		11,869,021.66				
Budget Stabilization	9010	9780		2,668,968.70				
Mandated Cost Audit	9010	9780		1,100,000.00				
Technology	9010	9780		300,000.00				
Retiree Health Benefits	0000	9780				320,756.93		
Retiree Health Benefits	9010	9780				11,869,021.66		
Budget Stabilization	9010	9780				2,668,968.70		
Mandated Cost Audit	9010	9780				1,100,000.00		
Technology - E-Rate	9010	9780				569,518.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	1,004.16	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	1,004.16	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	1,004.16	8,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	400,000.00	400,000.00	0.00	400,000.00	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			400,000.00	400,000.00	0.00	400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			408,000.00	408,000.00	1,004.16	408,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	402,107.00	403,264.47		403,264.47	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)			402,107.00	403,264.47		403,264.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,107.00	403,264.47		403,264.47		
2) Ending Balance, June 30 (E + F1e)			810,107.00	811,264.47		811,264.47		
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	810,107.00	811,264.47		811,264.47		
Retiree Health Benefits	0000	9780	810,107.00					
Retiree Health Benefits	0000	9780		811,264.47				
Retiree Health Benefits	0000	9780				811,264.47		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	63,343.63	244,880.00	244,880.00	New
5) TOTAL, REVENUES			0.00	0.00	63,343.63	244,880.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	63,351.00	(63,351.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	0.00	20,981.69	(20,981.69)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,643,216.90	5,456,470.62	1,249,047.25	11,217,413.08	(5,760,942.46)	-105.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,643,216.90	5,456,470.62	1,249,047.25	11,301,745.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,643,216.90)	(5,456,470.62)	(1,185,703.62)	(11,056,865.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,643,216.90)	(5,456,470.62)	(1,185,703.62)	(11,056,865.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,934,375.10	22,598,470.61		22,598,470.61	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)			23,934,375.10	22,598,470.61		22,598,470.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,934,375.10	22,598,470.61		22,598,470.61		
2) Ending Balance, June 30 (E + F1e)			19,291,158.20	17,141,999.99		11,541,604.84		
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	19,291,158.20	17,141,999.99		11,541,604.84		
Bond Projects	0000	9780	19,291,158.20					
Bond Projects	0000	9780		16,285,366.73				
Bond Projects	7710	9780		794,549.62				
Bond Projects	7810	9780		62,083.64				
Bond Projects	0000	9780				11,512,849.87		
Bond Projects	7710	9780				28,754.97		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	46,563.33	58,000.00	(82,000.00)	-58.6%
5) TOTAL, REVENUES			140,000.00	140,000.00	46,563.33	58,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	40.60	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	539,726.00	539,726.00	178,289.48	604,206.19	(64,480.19)	-11.9%
6) Capital Outlay		6000-6999	234,253.00	1,211,812.07	5,243.00	1,042,318.00	169,494.07	14.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	140,098.00	140,098.00	30,210.52	140,098.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,077.00	1,891,636.07	213,783.60	1,786,622.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(774,077.00)	(1,751,636.07)	(167,220.27)	(1,728,622.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(774,077.00)	(1,751,636.07)	(167,220.27)	(1,728,622.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,379,921.33	3,760,655.88		3,760,655.88	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)			2,379,921.33	3,760,655.88		3,760,655.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,379,921.33	3,760,655.88		3,760,655.88		
2) Ending Balance, June 30 (E + F1e)			1,605,844.33	2,009,019.81		2,032,033.69		
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	1,605,844.33	2,009,019.81		2,032,033.69		
Future Facility Projects	0000	9780	1,605,844.33					
Future Facility Projects	0000	9780		826,335.22				
Future Facility Projects	7710	9780		1,182,684.59				
Future Facility Projects	0000	9780				1,748,012.10		
Future Facility Projects	7710	9780				284,021.59		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	273,232.00	273,232.00	398,951.00	125,719.00	46.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,723.35	10,000.00	10,000.00	New
5) TOTAL, REVENUES			0.00	273,232.00	275,955.35	408,951.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	532,000.00	1,087,951.00	510,606.72	1,087,951.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			532,000.00	1,087,951.00	510,606.72	1,087,951.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(532,000.00)	(814,719.00)	(234,651.37)	(679,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(532,000.00)	(814,719.00)	(234,651.37)	(679,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	905,540.32	1,334,528.04		1,334,528.04	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)			905,540.32	1,334,528.04		1,334,528.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			905,540.32	1,334,528.04		1,334,528.04		
2) Ending Balance, June 30 (E + F1e)			373,540.32	519,809.04		655,528.04		
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	373,540.32	519,809.04		655,528.04		
Future Facility Projects	7710	9780	373,540.32					
Future Facility Projects	0000	9780		93,000.79				
Future Facility Projects	7710	9780		318,759.53				
Future Facility Projects	7810	9780		108,048.72				
Future Facility Projects	0000	9780				228,719.79		
Future Facility Projects	7710	9780				318,759.53		
Future Facility Projects	7810	9780				108,048.72		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	1,790.45	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	1,790.45	8,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	698,574.46	943,809.95	776,765.40	1,093,770.05	(149,960.10)	-15.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			698,574.46	943,809.95	776,765.40	1,093,770.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(690,074.46)	(935,309.95)	(774,974.95)	(1,085,270.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(690,074.46)	(935,309.95)	(774,974.95)	(1,085,270.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	690,074.46	1,384,473.55		1,384,473.55	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)			690,074.46	1,384,473.55		1,384,473.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			690,074.46	1,384,473.55		1,384,473.55		
2) Ending Balance, June 30 (E + F1e)			0.00	449,163.60		299,203.50		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	449,163.60		299,203.50		
Future Facility Projects	0000	9780		449,163.60				
Future Facility Projects	0000	9780				299,203.50		
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,963,100.00	1,963,100.00	0.00	1,963,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,963,100.00	1,963,100.00	0.00	1,963,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,637,500.00	1,637,500.00	0.00	1,637,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,637,500.00	1,637,500.00	0.00	1,637,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			325,600.00	325,600.00	0.00	325,600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			325,600.00	325,600.00	0.00	325,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,880,696.13	2,298,875.62		2,298,875.62	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)			2,880,696.13	2,298,875.62		2,298,875.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,696.13	2,298,875.62		2,298,875.62		
2) Ending Balance, June 30 (E + F1e)			3,206,296.13	2,624,475.62		2,624,475.62		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				2,624,475.62		
d) Unappropriated Amount		9790	3,206,296.13	2,624,475.62				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,095.00	2,095.00	172.50	2,095.00	0.00	0.0%
5) TOTAL, REVENUES			2,095.00	2,095.00	172.50	2,095.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,095.00	2,095.00	172.50	2,095.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,095.00	2,095.00	172.50	2,095.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,460.96	69,274.65		69,274.65	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)			69,460.96	69,274.65		69,274.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,460.96	69,274.65		69,274.65		
2) Ending Balance, June 30 (E + F1e)			71,555.96	71,369.65		71,369.65		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				71,369.65		
d) Unappropriated Amount		9790	71,555.96	71,369.65				