

**MERCED UNION HIGH SCHOOL DISTRICT**  
**2010-11 Second Period Interim Budget**  
**March 9, 2011**  
(Actual Revenue and Expenses through January 31, 2011)

Board Reference Material

Table of Contents

	Page
I. District Certification (Positive Certification) and Criteria and Standards Review Summary .....	1
II. 2010-11 Second Interim Budget	
A. <b><u>General Fund</u></b>	
1. <b>Supplemental Narrative .....</b>	<b>4</b>
2. Summary: Revenues, Expenditures, Changes -- Unrestricted .....	12
3. Summary: Revenues, Expenditures, Changes -- Restricted.....	14
4. Summary: Revenues, Expenditures, Changes -- Unrestricted/Restricted..	16
5. Average Daily Attendance Report .....	19
6. Revenue Limit Summary .....	21
7. Projected Monthly Cash Flow .....	23
8. Criteria and Standards Summary Review .....	25
9. Multi-Year Projections	
a) Assumptions.....	51
b) Projections.....	54
B. <b><u>Funds Other Than General Fund: Summary of Revenues, Expenditures and Changes</u></b>	
1. <b>Supplemental Narrative .....</b>	<b>60</b>
2. Adult Education Fund .....	63
3. Child Development Fund.....	65
4. Cafeteria Fund.....	67
5. Deferred Maintenance Fund .....	69
6. Pupil Transportation Equipment Fund.....	71
7. Special Reserve Fund for Other Tan Capital Outlay .....	73
8. Post Employments Benefits .....	75
9. Building Fund -- Bond Proceeds.....	77
10. Capital Facilities Fund -- <i>Developer Fee Fund</i> .....	79
11. School Facilities Fund.....	81
12. Special Reserve for Capital Outlay Projects .....	83
13. Bond Interest and Redemption Fund .....	85
14. Tax Override Fund .....	87

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

Signed: \_\_\_\_\_

District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2011

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, and should be carefully reviewed.

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

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

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

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

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

# MERCED UNION HIGH SCHOOL DISTRICT

## 2010-11 Fiscal Year Second Period Interim Budget Report General Fund Budget -- Supplemental Narrative (Actuals through January 31, 2011)

### A. REVENUES

*Total projected General Fund revenue and transfers total \$88,143,335*

1) Revenue Limit

*Total projected Revenue Limit income is \$61,238,826.*

The second interim budget projects a net decrease of \$26,758 in revenue limit income compared to the first interim budget. The net change in projected revenue limit income is due to a decrease of 5.42 ADA (-\$32,577) for Sequoia High School and an increase in the revenue limit for unemployment insurance costs (\$5,819).

The 2010-11 statewide average COLA is a negative .39%.

2) Federal Revenues

*Total projected Federal Revenue is \$11,781,769*

The second interim budget indicates a net increase of \$232,096 in federal income as compared to the first interim budget estimates.

Noteworthy changes from the first interim budget in budgeted federal revenue (including current year allocations, deferred revenue, and carryovers) include: an increase of \$495,088 in Title, Pt A Basic, a decrease of \$266,407 in Title 1 ARRA funding, a decrease of \$25,667 in Carl Perkins, a decrease of \$12,124 in Title III Immigrant Education Program, and an increase of \$35,972 in Advance Placement reimbursement. Any increase or 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 \$11,034,938*

The second interim budget indicates a net decrease of \$4,165 in Other State Revenues as compared to first interim budget estimates.

Changes from the first interim budget in budgeted Other State Revenue (current year allocations and carryovers) include an increase of \$5,487 in the Agriculture Incentive Grant, an increase in State Categorical flexed funds of \$15,059, and a decrease of \$24,334 in the CAHSEE flexed funds.

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 \$1,464,803*

*Total projected Transfers In are \$2,653,000*

Other local revenue increased \$34,859 since the first interim budget. The District is budgeting \$102,000 at second interim as General Fund interest income for the 2010-11 fiscal year.

Budgeted transfers into the General Fund include 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. Included also is a temporary transfer of \$2,100,000 from the Special Reserve – Other than Capital Outlay Fund for General Fund cash flow purposes. In addition, a transfer of \$250,000 from the Special Reserve for Postemployment Benefits Fund was budgeted to offset “pay-as-you-go” Retiree Health Benefits.

**B. EXPENDITURES**

*General Fund expenditures and transfers are projected to total \$88,188,686.*

1) Certificated Salaries

*Total budgeted for Certificated Salaries is \$40,611,657*

Budgeted certificated salaries show a net increase of \$201,533 compared to the first interim budget. All positions in position control as of February 15, 2011 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 first interim budget was adopted, a negotiated settlement with the certificated bargaining unit has been finalized with no adjustments made to the Certificated Salary Schedules.

2) Classified Salaries

*Total budgeted for Classified Salaries is \$13,244,140*

The first interim budget displays a net increase of \$52,950. A negotiated settlement with the classified bargaining unit has been finalized with no changes made to the Classified Salary Schedules. After position control was rolled 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 \$16,480,587*

Budgeted expenses for employee benefits decreased \$31,144 from the first interim budget.

The rates budgeted for statutory benefits are the same countywide with the exception of workers' compensation, which, for the MUHSD, will be \$.9898 per \$100 of payroll, compared to \$1.1385 the prior year. State Unemployment Insurance rate is 0.72%; Social Security rate is 6.20% and Medicare rate is 1.45%. The PERS rate is budgeted at 10.707%; however, the difference in the current PERS rate and 13.02% is recaptured by the State through PERS revenue limit reduction of 2.313%. 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 four different health care plans and two different dental plans, providing a total of eight different combinations from which to choose. As of October 1, 2010 and through September 30, 2011, the annual base premiums for the eight plans are as follows:

• Premium medical/Premier dental	\$18,954.00
• Premium medical/PPO dental	\$18,594.00
• Standard medical/Premier dental	\$15,702.00
• Standard medical/PPO dental	\$15,342.00
• Base medical/Premier dental	\$13,722.00
• Base medical/PPO dental	\$13,362.00
• Basic medical/Premier dental	\$10,458.00
• Basic medical/PPO dental	\$10,098.00

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, 2010 through September 30, 2011 for each plan is as follows:

• Premium medical/Premier dental	\$18,562.56
• Premium medical/PPO dental	\$18,202.56
• Standard medical/Premier dental	\$15,310.56
• Standard medical/PPO dental	\$14,950.56
• Base medical/Premier dental	\$13,330.56
• Base medical/PPO dental	\$12,970.56
• Basic medical/Premier dental	\$10,066.56
• Basic medical/PPO dental	\$9,706.56

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, 2010 through September 30, 2011 (no deduction from July warrants). Certificated employee annual contribution to health care premiums:

• Premium medical/Premier dental	\$9,262.56
• Premium medical/PPO dental	\$8,902.56
• Standard medical/Premier dental	\$6,010.56
• Standard medical/PPO dental	\$5,650.56
• Base medical/Premier dental	\$4,030.56
• Base medical/PPO dental	\$3,670.56
• Basic medical/Premier dental	\$766.56
• Basic medical/PPO dental	\$406.56

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, 2010.

#### CLASSIFIED NON-MANAGEMENT EMPLOYEES

Each classified employee had the choice of four different health care plans and two different dental plans, providing a total of eight different combinations from which to choose. Classified health care packages differ from the plans available to certificated employees. For October 1, 2010 through September 30, 2011, the annual base premiums for the eight plans are as follows:

• Premium medical/Premier dental	\$16,069.20
• Premium medical/PPO dental	\$15,649.20
• Standard medical/Premier dental	\$15,337.20
• Standard medical/PPO dental	\$14,917.20
• Base medical/Premier dental	\$14,401.20
• Base medical/PPO dental	\$13,964.40
• Basic medical/Premier dental	\$10,513.20



- Basic medical/PPO dental \$10,093.20

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, 2010 through September 30, 2011 for each plan is as follows:

- Premium medical/Premier dental \$15,839.52
- Premium medical/PPO dental \$15,419.52
- Standard medical/Premier dental \$15,107.52
- Standard medical/PPO dental \$14,687.52
- Base medical/Premier dental \$14,171.52
- Base medical/PPO dental \$13,734.72
- Basic medical/Premier dental \$10,283.52
- Basic medical/PPO dental \$9,863.52

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, 2010 through September 30, 2011 (no deduction from July warrants). Classified employee annual contribution to health care premiums:

- Premium medical/Premier dental \$5,630.52
- Premium medical/PPO dental \$5,210.52
- Standard medical/Premier dental \$4,898.52
- Standard medical/PPO dental \$4,478.52
- Base medical/Premier dental \$3,962.52
- Base medical/PPO dental \$3,525.72
- Basic medical/Premier dental \$74.52
- 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, 2010.

## 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 2010-11 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 \$14,682,674.*

*Budgeted expenditures in 7000 accounts, other than transfers, total \$661,801.*

*Budgeted transfers out of the General Fund total \$2,507,827.*

The second interim budget reflects a net decrease of \$1,891,468 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. Decreases in budgeted expenditures are due primarily to the District freezing purchases as much as possible in order to offset reductions in revenue enacted in the 2010-11 State Budget.

The 7000 accounts, which include direct support and indirect costs, show a net increase of \$5,216 in Other Outgo-Transfers of Indirect Costs.

Budgeted transfers out of the General Fund show no change from first interim. Budgeted transfers include: (1) repayment of temporary cash loan of \$2,100,000 to Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects; (2) \$300,000 to the Cafeteria Fund as temporary transfer to meet cash flow needs; and (3) transfer of \$107,827 from General Fund to Fund 17 for future e-rate projects.

**D. FUND BALANCE, RESERVES**

*General Fund Beginning Balance (July 1, 2010) was \$14,714,954*

*General Fund Ending Balance (June 30, 2011) is projected to be \$14,699,603*

Total projected General Fund revenue, including budgeted transfers into the General Fund, in the second interim budget is \$88,173,335 and projected expenditures, including transfers out of the General Fund, total \$88,188,686. For the 2010-11 budget year, budgeted expenses exceed budgeted revenue by \$15,351 as reported in the second interim budget. When expenses exceed revenue in a given fiscal year, concern is appropriate and careful review is crucial.

The District is required to maintain a minimum 3% reserve for economic uncertainties. Calculated on current budgeted expenditures, the minimum required 3% reserve is \$2,645,661. Adding in stores (warehouse inventory) and revolving fund, the total District minimum reserve is \$2,865,661.

The District's General Fund 2010-11 projected ending fund balance of \$14,699,603 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.

It is important to emphasize that 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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	56,082,643.00	59,116,596.00	35,233,090.75	59,089,838.00	(26,758.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	35,971.55	35,971.55	New
3) Other State Revenue		8300-8599	5,818,201.34	5,825,011.57	2,973,830.88	5,815,359.25	(9,652.32)	-0.2%
4) Other Local Revenue		8600-8799	882,476.48	944,168.35	394,794.03	964,543.88	20,375.53	2.2%
5) TOTAL, REVENUES			62,783,320.82	65,885,775.92	38,601,715.66	65,905,712.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	31,457,763.44	30,638,864.03	15,926,400.40	29,447,725.76	1,191,138.27	3.9%
2) Classified Salaries		2000-2999	8,907,240.50	8,926,104.36	5,173,086.08	8,964,146.30	(38,041.94)	-0.4%
3) Employee Benefits		3000-3999	12,064,584.37	11,899,736.02	6,020,796.79	11,678,561.07	221,174.95	1.9%
4) Books and Supplies		4000-4999	3,602,801.05	3,939,973.50	1,109,107.21	3,314,474.21	625,499.29	15.9%
5) Services and Other Operating Expenditures		5000-5999	6,592,471.71	6,657,348.93	2,986,191.00	6,427,560.52	229,788.41	3.5%
6) Capital Outlay		6000-6999	63,979.00	72,561.00	121,766.39	132,774.58	(60,213.58)	-83.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	40,981.00	40,981.00	0.00	40,981.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(903,982.19)	(947,051.52)	0.00	(948,291.48)	1,239.96	-0.1%
9) TOTAL, EXPENDITURES			61,825,838.88	61,228,517.32	31,337,347.87	59,057,931.96		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			957,481.94	4,657,258.60	7,264,367.79	6,847,780.72		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,553,000.00	2,653,000.00	2,100,000.00	2,653,000.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	2,507,827.48	2,505,527.48	2,507,827.48	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	(5,309,262.12)	(6,179,320.89)	0.00	(6,029,686.24)	149,634.65	-2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,056,262.12)	(6,034,148.37)	(405,527.48)	(5,884,513.72)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,098,780.18)	(1,376,889.77)	6,858,840.31	963,267.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,117,334.27	12,322,703.06		12,322,703.06	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)			11,117,334.27	12,322,703.06		12,322,703.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,117,334.27	12,322,703.06		12,322,703.06		
2) Ending Balance, June 30 (E + F1e)			8,018,554.09	10,945,813.29		13,285,970.06		
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	2,570,884.09	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	2,695,548.01		2,645,660.59		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	5,227,670.00	8,030,265.28		10,420,309.47		
0318-Self Pay Retiree Health Benefits	0000	9780	363,376.06					
0340-Technology Allocation	0000	9780	8,655.11					
0404-Hourly Programs	0000	9780	850,039.00					
0458-MAA	0000	9780	71,387.73					
0801-Instructional Materials - Flex	0000	9780	444,446.15					
0802 - Inst. Program Support - Flex	0000	9780	203,489.04					
0803 - Prof/Staff Development- Flex	0000	9780	139,442.98					
0804-Safety - Flex	0000	9780	60,000.49					
0809-Site Discretionary - Flex	0000	9780	107,827.48					
Budget Stabilization	0000	9780	2,979,005.96					
0318-Self Pay Retirees	0000	9780		820,887.16				
0321-Renaissance	0000	9780		331.09				
0340-Technology Allocation	0000	9780		14,039.42				
0344-Sp.Ed. Food Cart	0000	9780		2,323.13				
0345-Microsoft Settlement	0000	9780		17,464.92				
0404-Hourly Programs - Flex	0000	9780		1,687,432.14				
0458-MAA	0000	9780		898.42				
0801-Instructional Materials - Flex	0000	9780		425,453.34				
0802-Inst. Program Support - Flex	0000	9780		505,327.16				
0803-Prof/Staff Development - Flex	0000	9780		66,829.01				
0804-Safety - Flex	0000	9780		120,978.59				
0807-CAHSEE - Flex	0000	9780		195,287.87				
0812-Teacher Credentialing - Flex	0000	9780		97,049.88				
Set aside-Ballot Measures Don't Pass	0000	9780		2,910,432.00				
Budget Stabilization	0000	9780		1,165,531.15				
0318-Self Pay Retiree Health Benefits	0000	9780				820,887.16		
0321-Renaissance	0000	9780				331.09		
0340-Technology Allocation	0000	9780				14,039.42		
0344-Sp.Ed. Food Cart	0000	9780				2,323.13		
0345-Microsoft Settlement	0000	9780				17,464.92		

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)
0404-Hourly Programs - Flex	0000	9780				2,082,432.13		
0458-MAA	0000	9780				898.39		
0801-Instructional Materials - Flex	0000	9780				618,039.50		
0802-Instructional Program - Flex	0000	9780				870,313.76		
0803-Prof/Staff Development - Flex	0000	9780				102,308.10		
0804-Safety - Flex	0000	9780				129,757.43		
0808-ELL Support - Flex	0000	9780				91,655.00		
0812-Teacher Credentialing - Flex	0000	9780				154,920.78		
Set aside-Ballot Measures Don't Pass	0000	9780				2,910,432.00		
Budget Stabilization	0000	9780				2,404,506.66		
Budget Stabilization	1100	9780				200,000.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	1,785,520.00	2,148,988.00	0.00	2,148,988.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,371,813.21	11,549,672.35	4,530,306.84	11,745,797.04	196,124.69	1.7%
3) Other State Revenue		8300-8599	6,080,669.63	5,214,091.56	2,577,212.09	5,219,578.56	5,487.00	0.1%
4) Other Local Revenue		8600-8799	569,537.00	485,774.80	254,853.26	500,258.64	14,483.84	3.0%
5) TOTAL, REVENUES			17,807,539.84	19,398,526.71	7,362,372.19	19,614,622.24		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,224,265.70	9,771,260.76	5,674,342.85	11,163,931.54	(1,392,670.78)	-14.3%
2) Classified Salaries		2000-2999	4,282,505.30	4,265,086.06	2,321,370.06	4,279,994.06	(14,908.00)	-0.3%
3) Employee Benefits		3000-3999	3,952,913.95	4,611,994.59	2,512,597.75	4,802,025.70	(190,031.11)	-4.1%
4) Books and Supplies		4000-4999	4,081,599.05	3,771,896.14	662,645.42	2,598,447.36	1,173,448.78	31.1%
5) Services and Other Operating Expenditures		5000-5999	2,691,192.18	2,030,808.18	449,375.78	2,107,863.17	(77,054.99)	-3.8%
6) Capital Outlay		6000-6999	74,000.00	101,554.00	33,333.57	101,554.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	623,225.00	879,124.19	21,798.00	884,339.70	(5,215.51)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	640,596.19	683,531.43	0.00	684,771.39	(1,239.96)	-0.2%
9) TOTAL, EXPENDITURES			23,570,297.37	26,115,255.35	11,675,463.43	26,622,926.92		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,762,757.53)	(6,716,728.64)	(4,313,091.24)	(7,008,304.68)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,309,262.12	6,179,320.89	0.00	6,029,686.24	(149,634.65)	-2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,309,262.12	6,179,320.89	0.00	6,029,686.24		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(453,495.41)	(537,407.75)	(4,313,091.24)	(978,618.44)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,262,391.15	2,392,251.09		2,392,251.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,262,391.15	2,392,251.09		2,392,251.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,262,391.15	2,392,251.09		2,392,251.09		
2) Ending Balance, June 30 (E + F1e)			808,895.74	1,854,843.34		1,413,632.65		
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	808,895.74	1,854,843.34		1,413,632.65		
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				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	57,868,163.00	61,265,584.00	35,233,090.75	61,238,826.00	(26,758.00)	0.0%
2) Federal Revenue		8100-8299	9,371,813.21	11,549,672.35	4,530,306.84	11,781,768.59	232,096.24	2.0%
3) Other State Revenue		8300-8599	11,898,870.97	11,039,103.13	5,551,042.97	11,034,937.81	(4,165.32)	0.0%
4) Other Local Revenue		8600-8799	1,452,013.48	1,429,943.15	649,647.29	1,464,802.52	34,859.37	2.4%
5) TOTAL, REVENUES			80,590,860.66	85,284,302.63	45,964,087.85	85,520,334.92		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,682,029.14	40,410,124.79	21,600,743.25	40,611,657.30	(201,532.51)	-0.5%
2) Classified Salaries		2000-2999	13,189,745.80	13,191,190.42	7,494,456.14	13,244,140.36	(52,949.94)	-0.4%
3) Employee Benefits		3000-3999	16,017,498.32	16,511,730.61	8,533,394.54	16,480,586.77	31,143.84	0.2%
4) Books and Supplies		4000-4999	7,684,400.10	7,711,869.64	1,771,752.63	5,912,921.57	1,798,948.07	23.3%
5) Services and Other Operating Expenditures		5000-5999	9,283,663.89	8,688,157.11	3,435,566.78	8,535,423.69	152,733.42	1.8%
6) Capital Outlay		6000-6999	137,979.00	174,115.00	155,099.96	234,328.58	(60,213.58)	-34.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	664,206.00	920,105.19	21,798.00	925,320.70	(5,215.51)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(263,386.00)	(263,520.09)	0.00	(263,520.09)	0.00	0.0%
9) TOTAL, EXPENDITURES			85,396,136.25	87,343,772.67	43,012,811.30	85,680,858.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,805,275.59)	(2,059,470.04)	2,951,276.55	(160,523.96)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,553,000.00	2,653,000.00	2,100,000.00	2,653,000.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	2,507,827.48	2,505,527.48	2,507,827.48	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,253,000.00	145,172.52	(405,527.48)	145,172.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,552,275.59)	(1,914,297.52)	2,545,749.07	(15,351.44)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,379,725.42	14,714,954.15		14,714,954.15	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)			12,379,725.42	14,714,954.15		14,714,954.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,379,725.42	14,714,954.15		14,714,954.15		
2) Ending Balance, June 30 (E + F1e)			8,827,449.83	12,800,656.63		14,699,602.71		
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	3,379,779.83	1,854,843.34		1,413,632.65		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	2,695,548.01		2,645,660.59		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	5,227,670.00	8,030,265.28		10,420,309.47		
0318-Self Pay Retiree Health Benefits	0000	9780	363,376.06					
0340-Technology Allocation	0000	9780	8,655.11					
0404-Hourly Programs	0000	9780	850,039.00					
0458-MAA	0000	9780	71,387.73					
0801-Instructional Materials - Flex	0000	9780	444,446.15					
0802 - Inst. Program Support - Flex	0000	9780	203,489.04					
0803 - Prof/Staff Development- Flex	0000	9780	139,442.98					
0804-Safety - Flex	0000	9780	60,000.49					
0809-Site Discretionary - Flex	0000	9780	107,827.48					
Budget Stabilization	0000	9780	2,979,005.96					
0318-Self Pay Retirees	0000	9780		820,887.16				
0321-Renaissance	0000	9780		331.09				
0340-Technology Allocation	0000	9780		14,039.42				
0344-Sp.Ed. Food Cart	0000	9780		2,323.13				
0345-Microsoft Settlement	0000	9780		17,464.92				
0404-Hourly Programs - Flex	0000	9780		1,687,432.14				
0458-MAA	0000	9780		898.42				
0801-Instructional Materials - Flex	0000	9780		425,453.34				
0802-Inst. Program Support - Flex	0000	9780		505,327.16				
0803-Prof/Staff Development - Flex	0000	9780		66,829.01				
0804-Safety - Flex	0000	9780		120,978.59				
0807-CAHSEE - Flex	0000	9780		195,287.87				
0812-Teacher Credentialing - Flex	0000	9780		97,049.88				
Set aside-Ballot Measures Don't Pass	0000	9780		2,910,432.00				
Budget Stabilization	0000	9780		1,165,531.15				
0318-Self Pay Retiree Health Benefits	0000	9780				820,887.16		
0321-Renaissance	0000	9780				331.09		
0340-Technology Allocation	0000	9780				14,039.42		
0344-Sp.Ed. Food Cart	0000	9780				2,323.13		
0345-Microsoft Settlement	0000	9780				17,464.92		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
0404-Hourly Programs - Flex	0000	9780				2,082,432.13		
0458-MAA	0000	9780				898.39		
0801-Instructional Materials - Flex	0000	9780				618,039.50		
0802-Instructional Program - Flex	0000	9780				870,313.76		
0803-Prof/Staff Development - Flex	0000	9780				102,308.10		
0804-Safety - Flex	0000	9780				129,757.43		
0808-ELL Support - Flex	0000	9780				91,655.00		
0812-Teacher Credentialing - Flex	0000	9780				154,920.78		
Set aside-Ballot Measures Don't Pass	0000	9780				2,910,432.00		
Budget Stabilization	0000	9780				2,404,506.66		
Budget Stabilization	1100	9780				200,000.00		
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)
<b>ELEMENTARY</b>						
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%
<b>HIGH SCHOOL</b>						
3. General Education	9,625.62	9,625.62	9,589.00	9,677.10	51.48	1%
4. Special Education	256.15	256.15	256.15	256.15	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	96.28	96.28	83.97	83.97	(12.31)	-13%
6. Special Education	130.83	130.83	130.31	130.31	(0.52)	0%
7. TOTAL, K-12 ADA	10,108.88	10,108.88	10,059.43	10,147.53	38.65	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)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	10,108.88	10,108.88	10,059.43	10,147.53	38.65	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	7,355.58	7,355.58	7,355.58
2. Inflation Increase	0041	(29.00)	(29.00)	(29.00)
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	7,326.58	7,326.58	7,326.58
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,326.58	7,326.58	7,326.58
b. Revenue Limit ADA	0033	10,108.88	10,152.95	10,147.53
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	74,063,518.03	74,386,400.41	74,346,690.35
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	1,449,202.00	1,335,453.00	1,335,453.00
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	82,908.00	0.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	75,595,628.03	75,721,853.41	75,682,143.35
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	61,720,050.51	62,119,936.88	62,087,359.94
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	379,424.00	395,904.00	401,723.00
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	207,784.00	340,568.94	178,476.00
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)	- - -	171,640.00	55,335.06	223,247.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	61,891,690.51	62,175,271.94	62,310,606.94

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587, 0660	12,712,389.00	12,167,502.00	12,167,502.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	59,000.00	31,652.00	31,652.00
28. Less: Charter Schools In-lieu Taxes	0595	93,000.00	93,000.00	93,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	12,678,389.00	12,106,154.00	12,106,154.00
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	49,213,301.51	50,069,117.94	50,204,452.94
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	1,320,879.00	1,250,256.00	1,250,256.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(2,910,432.00)	(0.88)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(4,231,311.00)	(1,250,256.88)	(1,250,256.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	44,981,990.51	48,818,861.06	48,954,196.94

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	162,022.00	161,737.00	161,737.00
44. California High School Exit Exam	9002	1,164,296.00	1,164,296.00	1,164,296.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	72,887.00	72,790.00	72,790.00



Second Interim  
2010-11 INTERIM REPORT  
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January						
A. BEGINNING CASH	9110	1,277,579.00	5,722,990.00	7,509,415.00	8,731,382.00	6,125,877.00	6,081,341.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	185,885.00	3,440.00	839,764.00		0.00	5,250,446.00
Principal Apportionment	8010-8019	0.00	3,382,845.00	3,575,779.00	2,620,573.00	4,537,513.00	9,075,028.00
Miscellaneous Funds	8080-8099	15,354.00	22,511.00	21,919.00	21,980.00	21,974.00	21,887.00
Federal Revenue	8100-8299	638,881.00	(33,532.00)	2,909,280.00	53,873.00	287,982.00	989,832.00
Other State Revenue	8300-8599	(100,000.00)	(7,300.00)	(240,117.00)	1,081,580.00	2,377,219.00	1,458,040.00
Other Local Revenue	8600-8799	52,278.00	44,837.00	105,903.00	42,042.00	42,847.00	99,192.00
Interfund Transfers In	8910-8929	2,100,000.00					
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		2,892,398.00	3,412,801.00	7,212,528.00	3,820,048.00	7,267,535.00	16,894,425.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	521,253.00	3,426,426.00	3,441,874.00	3,543,127.00	3,566,702.00	3,626,306.00
Classified Salaries	2000-2999	637,194.00	1,081,254.00	1,031,655.00	1,075,934.00	1,491,923.00	1,110,323.00
Employee Benefits	3000-3999	211,400.00	1,365,205.00	1,367,062.00	1,383,299.00	1,431,399.00	1,397,762.00
Books, Supplies and Services	4000-5999	244,786.00	1,310,010.00	738,940.00	781,326.00	771,002.00	536,812.00
Capital Outlay	6000-6599		81,500.00	14,526.00	6,275.00	27,554.00	5,033.00
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629			2,100,000.00	130,000.00	167,700.00	
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		1,614,633.00	7,264,395.00	8,694,057.00	6,919,961.00	7,456,280.00	6,676,236.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	7,221,199.00	5,674,777.00	2,777,493.00	369,484.00	6,697.00	12,247.00
Accounts Payable	9500	4,053,553.00	36,758.00	73,997.00	(124,924.00)	(137,512.00)	(150,770.00)
TOTAL PRIOR YEAR TRANSACTIONS		3,167,646.00	5,638,019.00	2,703,496.00	494,408.00	144,209.00	163,017.00
E. NET INCREASE/DECREASE (B - C + D)		4,445,411.00	1,786,425.00	1,221,967.00	(2,605,505.00)	(44,536.00)	10,381,206.00
F. ENDING CASH (A + E)		5,722,990.00	7,509,415.00	8,731,382.00	6,125,877.00	6,081,341.00	16,462,547.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH	9110	16,462,547.00	17,539,283.00	12,377,795.00	6,115,459.61	10,251,820.48	4,932,880.38		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,076,760.00	0.00	496,924.00	3,176,476.00	424,688.00	651,771.00		12,106,154.00
Principal Apportionment	8010-8019	4,537,514.00	404,895.00	0.00	6,453,726.00	793,945.00	0.00	13,572,377.00	48,954,195.00
Miscellaneous Funds	8080-8099	21,918.00	21,971.00	2,241.00	2,241.00	2,241.00	2,240.00		178,477.00
Federal Revenue	8100-8299	(590,180.00)	234,354.00	525,702.30	1,061,261.00	1,139,784.00	2,080,298.00	2,484,233.00	11,781,768.30
Other State Revenue	8300-8599	981,620.00	1,206,713.00	549,554.00	549,554.00	549,554.00	549,554.00	2,078,965.00	11,034,936.00
Other Local Revenue	8600-8799	262,549.00	55,416.00	106,651.00	78,090.00	239,792.00	305,205.52		1,434,802.52
Interfund Transfers In	8910-8929	297,700.00			255,300.00	297,700.00			2,950,700.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		6,587,881.00	1,923,349.00	1,681,072.30	11,576,648.00	3,447,704.00	3,589,068.52	18,135,575.00	88,441,032.82
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,475,054.00	3,538,936.00	3,806,835.69	3,851,264.71	3,950,941.00	4,074,516.00	243,633.27	41,066,868.67
Classified Salaries	2000-2999	1,066,173.00	1,221,472.00	1,050,660.00	1,104,897.00	1,157,240.42	1,119,340.40	96,074.54	13,244,140.36
Employee Benefits	3000-3999	1,377,266.00	1,399,370.00	1,481,623.00	1,276,401.42	1,392,452.00	2,447,223.49	51,778.47	16,582,241.38
Books, Supplies and Services	4000-5999	824,444.00	861,676.00	1,403,244.00	1,242,955.00	1,898,326.00	3,186,783.00	648,041.26	14,448,345.26
Capital Outlay	6000-6599	20,214.00	8,301.00		13,908.00	42,442.58	14,575.00		234,328.58
Other Outgo	7000-7499	21,798.00	874,340.00			129,282.10	(234,337.39)		791,082.71
Interfund Transfers Out	7600-7629	107,827.00					2,300.48		2,507,827.48
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		6,892,776.00	7,904,095.00	7,742,362.69	7,489,426.13	8,570,684.10	10,610,400.98	1,039,527.54	88,874,834.44
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	1,932,801.00	602,633.00		250,184.00	5,716.00	(315,606.99)		18,537,624.01
Accounts Payable	9500	551,170.00	(216,625.00)	201,045.00	201,045.00	201,676.00	410,833.87		5,100,246.87
TOTAL PRIOR YEAR TRANSACTIONS		1,381,631.00	819,258.00	(201,045.00)	49,139.00	(195,960.00)	(726,440.86)	0.00	13,437,377.14
E. NET INCREASE/DECREASE (B - C + D)		1,076,736.00	(5,161,488.00)	(6,262,335.39)	4,136,360.87	(5,318,940.10)	(7,747,773.32)	17,096,047.46	13,003,575.52
F. ENDING CASH (A + E)		17,539,283.00	12,377,795.00	6,115,459.61	10,251,820.48	4,932,880.38	(2,814,892.94)		
G. ENDING CASH, PLUS ACCRUALS									14,281,154.52

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	10,152.95	10,147.53	-0.1%	Met
1st Subsequent Year (2011-12)	9,881.40	10,059.43	1.8%	Met
2nd Subsequent Year (2012-13)	9,881.40	10,059.43	1.8%	Met

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	10,501	10,428	-0.7%	Met
1st Subsequent Year (2011-12)	10,501	10,428	-0.7%	Met
2nd Subsequent Year (2012-13)	10,501	10,428	-0.7%	Met

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	10,060	10,680	94.2%
Second Prior Year (2008-09)	10,036	10,600	94.7%
First Prior Year (2009-10)	9,882	10,594	93.3%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	9,845	10,428	94.4%	Met
1st Subsequent Year (2011-12)	9,845	10,428	94.4%	Met
2nd Subsequent Year (2012-13)	9,845	10,428	94.4%	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 first interim projections.

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2010-11)	61,018,015.06	61,153,350.00	0.2%	Met
1st Subsequent Year (2011-12)	59,392,218.00	58,189,344.00	-2.0%	Met
2nd Subsequent Year (2012-13)	60,520,670.00	59,236,752.00	-2.1%	Not Met

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

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

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

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

Decrease at 2nd interim reflects change in COLA from 1.9% to 1.8% and a decrease in ADA.

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	57,320,094.57	65,860,587.78	87.0%
Second Prior Year (2008-09)	58,259,842.90	66,099,394.36	88.1%
First Prior Year (2009-10)	51,576,824.15	58,215,977.29	88.6%
Historical Average Ratio:			87.9%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	50,090,433.13	59,057,931.96	84.8%	Not Met
1st Subsequent Year (2011-12)	56,158,727.00	62,877,382.00	89.3%	Met
2nd Subsequent Year (2012-13)	57,001,107.52	63,585,784.00	89.6%	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)

In current year more restricted dollars were used to fund labor expenditures. 1st and 2nd year reflect the increased unrestricted dollars to continue to pay for labor costs funded by ARRA dollars in 2010-11.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2010-11)	11,549,672.35	11,781,768.59	2.0%	No
1st Subsequent Year (2011-12)	6,815,000.00	7,232,479.00	6.1%	Yes
2nd Subsequent Year (2012-13)	6,815,000.00	7,232,479.00	6.1%	Yes

**Explanation:**  
(required if Yes)

Increase in two subsequent years at second interim reflect increase in Title 1.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2010-11)	11,039,103.13	11,034,937.81	0.0%	No
1st Subsequent Year (2011-12)	11,039,104.00	11,039,104.00	0.0%	No
2nd Subsequent Year (2012-13)	11,039,104.00	11,237,807.00	1.8%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2010-11)	1,429,943.15	1,464,802.52	2.4%	No
1st Subsequent Year (2011-12)	1,429,943.00	1,429,943.00	0.0%	No
2nd Subsequent Year (2012-13)	1,429,943.00	1,429,943.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2010-11)	7,711,869.64	5,912,921.57	-23.3%	Yes
1st Subsequent Year (2011-12)	7,092,555.00	7,143,225.00	0.7%	No
2nd Subsequent Year (2012-13)	6,878,694.00	7,406,994.00	7.7%	Yes

**Explanation:**  
(required if Yes)

Current year decrease at 2nd interim reflects the freeze on majority of expenditures. The majority of the 2nd subsequent year increase reflects additional expenditures due to the preparation necessary in opening a new school for the following year.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2010-11)	8,688,157.11	8,535,423.69	-1.8%	No
1st Subsequent Year (2011-12)	7,800,911.00	8,095,433.00	3.8%	No
2nd Subsequent Year (2012-13)	7,565,690.00	8,273,532.48	9.4%	Yes

**Explanation:**  
(required if Yes)

2nd subsequent year increase reflects cumulative increase in the CPI budgeted for services.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	24,018,718.63	24,281,508.92	1.1%	Met
1st Subsequent Year (2011-12)	19,284,047.00	19,701,526.00	2.2%	Met
2nd Subsequent Year (2012-13)	19,284,047.00	19,900,229.00	3.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	16,400,026.75	14,448,345.26	-11.9%	Not Met
1st Subsequent Year (2011-12)	14,893,466.00	15,238,658.00	2.3%	Met
2nd Subsequent Year (2012-13)	14,444,384.00	15,680,526.48	8.6%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Current year decrease at 2nd interim reflects the freeze on majority of expenditures. The majority of the 2nd subsequent year increase reflects additional expenditures due to the preparation necessary in opening a new school for the following year.

**Explanation:**

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

2nd subsequent year increase reflects cumulative increase in the CPI budgeted for services.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	856,961.36	2,559,084.32	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		2,559,084.32	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

### 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 (2010-11)	963,267.00	61,565,759.44	N/A	Met
1st Subsequent Year (2011-12)	(4,994,167.00)	63,177,382.00	7.9%	Not Met
2nd Subsequent Year (2012-13)	(4,564,124.00)	63,885,784.00	7.1%	Not Met

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

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

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

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

Increase in deficits are due to the decrease in prior year ending balances. Budgeted ending balances are decreasing due to the District planning for the worst case scenario of a decrease in revenue limit by \$330 per ADA, equaling a loss of income of \$3.3 million.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2010-11)	14,699,602.71		Met
1st Subsequent Year (2011-12)	9,926,297.65		Met
2nd Subsequent Year (2012-13)	5,436,649.06		Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2010-11)	(2,983,310.84)		Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

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

A negative cash balance in June reflects revenue limit state deferrals. Any negative cash flow issues will be covered by Fund 17.

## 10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	9,845	9,845	9,845
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	88,188,686.36	84,217,176.00	85,179,629.59
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)	88,188,686.36	84,217,176.00	85,179,629.59
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,645,660.59	2,526,515.28	2,555,388.89
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,645,660.59	2,526,515.28	2,555,388.89

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

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	2,645,660.59	2,526,651.00	2,555,389.00
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	0.00	0.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)	2,645,660.59	2,526,651.00	2,555,389.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,645,660.59</b>	<b>2,526,515.28</b>	<b>2,555,388.89</b>
Status:	Met	Met	Met

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

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

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

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

---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

1) To Cafe Fund 13 for temporary loan from GF, Fund 01, to cover payroll. 2) To GF, Fund 01, from Fund 17 to meet payroll/payable payments due to state cash deferrals 3) To Fund 21, Building Fund, from Fund 17, Special Reserve for Other Than Capital Outlay to meet payables until bonds are sold.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(6,182,320.89)	(6,032,686.24)	-2.4%	(149,634.65)	Met
1st Subsequent Year (2011-12)	(6,179,321.00)	(6,179,321.00)	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	(6,154,452.00)	(6,154,452.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	2,653,000.00	2,653,000.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	1,553,000.00	1,553,000.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	1,553,000.00	1,553,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	2,507,827.00	2,507,827.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	300,000.00	300,000.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



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

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

--

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

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

There have been no cost overruns, but District has borrowed cash temporarily for Fund 21 until second series of bonds are sold.


## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01-0000	Fund 01	16,740
Certificates of Participation				
General Obligation Bonds	30	51-0100	Fund 51	42,104,411
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Lease Portables	1	25-0000	Fund 25	28,680

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	19,753	18,749	17,745	0
Certificates of Participation				
General Obligation Bonds	1,500,000	4,703,853	3,033,221	3,099,108
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Lease Portables	30,211	30,211	0	0
Total Annual Payments:	1,549,964	4,752,813	3,050,966	3,099,108
Has total annual payment increased over prior year (2009-10)?	Yes	Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

GOB payments are higher each year but is covered by property tax receipts in Fund 51.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
10,638,763.00	10,638,763.00
Actuarial	Actuarial
Jun 30, 2010	Jun 30, 2010

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
1,036,478.00	1,036,478.00
1,036,478.00	1,036,478.00
1,036,478.00	1,036,478.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2010-11)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

532,178.76	537,583.25
532,178.76	542,135.36
532,178.76	542,135.36

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

1,420,200.00	
1,207,523.00	
1,027,498.00	

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

124	
124	
124	

4. Comments:

--

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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


4. Comments:

--

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)



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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

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


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

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

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

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

Yes

If Yes or n/a, skip to S9.

If No, continue with section S8C.

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

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

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

2. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

Total cost of salary settlement

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


#### **Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

--	--	--

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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


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

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)


## S9. Status of Other Funds

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

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

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

- 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)

Yes

- 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?

Yes

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

**Comments:**  
(optional)

--

---

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

---

# MERCED UNION HIGH SCHOOL DISTRICT

## Assumptions for Multi-Year General-Fund Projections (2011-12 and 2012-13) 2010-11 Second Interim (January 31, 2011)

Income and expense projections for the General Fund Second Interim for 2011-12 and 2012-13 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

###### 2011-12

- No projected growth in ADA
- 1.67% statutory COLA
- Deficit factor of 19.608% applied to all revenue limit income

###### 2012-13

- No projected growth in ADA
- 1.80% statutory COLA
- Deficit factor of 19.608% applied to all revenue limit income

##### Federal Revenues

###### 2011-12

- Decreased due to elimination of ARRA funds

###### 2012-13

- Same as prior year

##### Other State Revenues

###### 2011-12

- 0% statutory COLA
- 0% deficit for special education funding
- Unrestricted lottery budgeted at \$111.00 per ADA
- Restricted lottery budgeted at \$17.50 per ADA

2012-13

- 1.80% statutory COLA
- 0% deficit in special education funding
- Unrestricted lottery budgeted at \$110.00 per ADA
- Restricted lottery budgeted at \$17.20 per ADA

Other Local Revenues

2011-12 and 2012-13

- No change from prior year

**EXPENSES**

Total Expenditure Reductions if Ballot Measures Don't Pass in 2010-11

2011-12

- Reduce expenditures by \$3,304,512

2012-13

- Reduce expenditures by \$3,851,211

Certificated Salaries

2011-12

- Included estimate for step and column salary increases
- No salary adjustment resulting from negotiated settlement

2012-13

- Included estimate for step and column salary increases
- No salary adjustment resulting from negotiated settlement

Classified Salaries

2011-12

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

2012-13

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

## Employee Benefits

2011-12 and 2012-13

- 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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	59,089,838.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,326.58	1.68%	7,449.58	1.80%	7,583.67
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		10,147.53	-0.87%	10,059.43	0.00%	10,059.43
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		74,346,690.35	0.80%	74,938,528.54	1.80%	76,287,397.51
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,335,453.00	5.70%	1,411,521.00	0.00%	1,411,521.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		75,682,143.35	0.88%	76,350,049.54	1.77%	77,698,918.51
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.01%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		62,087,359.94	-1.14%	61,379,331.83	1.77%	62,463,714.57
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)		(2,148,988.00)	0.00%	(2,148,988.00)	1.80%	(2,187,670.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(848,533.00)	390.67%	(4,163,496.83)	1.31%	(4,217,994.57)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		59,089,838.94	-6.81%	55,066,847.00	1.80%	56,058,050.00
2. Federal Revenues	8100-8299	35,971.55	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,815,359.25	0.00%	5,815,359.00	1.80%	5,920,036.00
4. Other Local Revenues	8600-8799	964,543.88	0.00%	964,544.00	0.00%	964,544.00
5. Other Financing Sources	8900-8999	(3,376,686.24)	37.01%	(4,626,321.00)	-43.77%	(2,601,452.00)
6. Total (Sum lines A1k thru A5)		62,529,027.38	-8.49%	57,220,429.00	5.45%	60,341,178.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				29,447,725.76		34,326,772.00
b. Step & Column Adjustment				441,715.89		514,901.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,437,330.35		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,447,725.76	16.57%	34,326,772.00	1.50%	34,841,673.58
2. Classified Salaries						
a. Base Salaries				8,964,146.30		9,059,996.00
b. Step & Column Adjustment				134,462.19		135,899.94
c. Cost-of-Living Adjustment						
d. Other Adjustments				(38,612.49)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,964,146.30	1.07%	9,059,996.00	1.50%	9,195,895.94
3. Employee Benefits	3000-3999	11,678,561.07	9.36%	12,771,959.00	1.50%	12,963,538.00
4. Books and Supplies	4000-4999	3,314,474.21	0.00%	3,314,474.00	0.00%	3,314,474.00
5. Services and Other Operating Expenditures	5000-5999	6,427,560.52	1.70%	6,536,829.00	6.24%	6,944,408.00
6. Capital Outlay	6000-6999	132,774.58	0.00%	132,775.00	0.00%	132,775.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,981.00	0.00%	40,981.00	0.00%	40,981.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(948,291.48)	-15.55%	(800,871.00)	0.00%	(800,871.00)
9. Other Financing Uses	7600-7699	2,507,827.48	-88.04%	300,000.00	0.00%	300,000.00
10. Other Adjustments (Explain in Section F below)				(3,304,512.00)		(3,851,211.00)
11. Total (Sum lines B1 thru B10)		61,565,759.44	1.32%	62,378,403.00	1.13%	63,081,663.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		963,267.94		(5,157,974.00)		(2,740,485.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,322,703.06		13,285,971.00		8,127,997.00
2. Ending Fund Balance (Sum lines C and D1)		13,285,971.00		8,127,997.00		5,387,511.48
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	2,645,660.59		2,491,700.22		2,520,689.13
c. Fund Balance Designations	9775, 9780	10,420,309.47		5,416,296.78		2,646,822.35
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)		13,285,970.06		8,127,997.00		5,387,511.48



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,645,660.59		2,491,700.22		2,520,689.13
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		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		2,645,660.59		2,491,700.22		2,520,689.13
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Board has determined that if tax extensions are not approved by voters in June, 2011 the following reductions in expenditures will be made: 1) 2011-12 - \$3,304,512 2) 2012-13 - \$3,851,211						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,148,988.00	0.00%	2,148,988.00	1.80%	2,187,670.00
2. Federal Revenues	8100-8299	11,745,797.04	-38.42%	7,232,479.00	0.00%	7,232,479.00
3. Other State Revenues	8300-8599	5,219,578.56	0.00%	5,219,579.00	1.80%	5,313,531.00
4. Other Local Revenues	8600-8799	500,258.64	0.00%	500,259.00	0.00%	500,259.00
5. Other Financing Sources	8900-8999	6,029,686.24	2.48%	6,179,321.00	-32.77%	4,154,452.00
6. Total (Sum lines A1 thru A5)		25,644,308.48	-17.02%	21,280,626.00	-8.89%	19,388,391.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				11,163,931.54		6,689,505.00
b. Step & Column Adjustment				167,458.97		100,342.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,641,885.51)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,163,931.54	-40.08%	6,689,505.00	1.50%	6,789,847.58
2. Classified Salaries						
a. Base Salaries				4,279,994.06		4,317,267.00
b. Step & Column Adjustment				64,199.91		64,759.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,926.97)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,279,994.06	0.87%	4,317,267.00	1.50%	4,382,026.01
3. Employee Benefits	3000-3999	4,802,025.70	-16.98%	3,986,830.00	1.50%	4,046,633.00
4. Books and Supplies	4000-4999	2,598,447.36	-6.35%	2,433,358.00	0.00%	2,433,358.00
5. Services and Other Operating Expenditures	5000-5999	2,107,863.17	-17.77%	1,733,281.00	2.20%	1,771,414.00
6. Capital Outlay	6000-6999	101,554.00	0.00%	101,554.00	0.00%	101,554.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	884,339.70	-0.59%	879,124.00	0.00%	879,124.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	684,771.39	-21.53%	537,352.00	0.00%	537,351.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,622,926.92	-22.33%	20,678,271.00	1.27%	20,941,307.59
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(978,618.44)		602,355.00		(1,552,916.59)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,392,251.09		1,413,632.65		2,015,987.65
2. Ending Fund Balance (Sum lines C and D1)		1,413,632.65		2,015,987.65		463,071.06
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,413,632.65		1,634,493.65		1,708,969.06
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		381,494.00		(1,245,898.00)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		1,413,632.65		2,015,987.65		463,071.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Negative adjustments were made in 2011-12 to salaries and benefits to reflect the elimination of the ARRA funding. Labor costs were moved to unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	61,238,826.00	-6.57%	57,215,835.00	1.80%	58,245,720.00
2. Federal Revenues	8100-8299	11,781,768.59	-38.61%	7,232,479.00	0.00%	7,232,479.00
3. Other State Revenues	8300-8599	11,034,937.81	0.00%	11,034,938.00	1.80%	11,233,567.00
4. Other Local Revenues	8600-8799	1,464,802.52	0.00%	1,464,803.00	0.00%	1,464,803.00
5. Other Financing Sources	8900-8999	2,653,000.00	-41.46%	1,553,000.00	0.00%	1,553,000.00
6. Total (Sum lines A1 thru A5)		88,173,335.86	-10.97%	78,501,055.00	1.56%	79,729,569.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				40,611,657.30		41,016,277.00
b. Step & Column Adjustment				609,174.86		615,244.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(204,555.16)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,611,657.30	1.00%	41,016,277.00	1.50%	41,631,521.16
2. Classified Salaries						
a. Base Salaries				13,244,140.36		13,377,263.00
b. Step & Column Adjustment				198,662.10		200,658.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(65,539.46)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,244,140.36	1.01%	13,377,263.00	1.50%	13,577,921.95
3. Employee Benefits	3000-3999	16,480,586.77	1.69%	16,758,789.00	1.50%	17,010,171.00
4. Books and Supplies	4000-4999	5,912,921.57	-2.79%	5,747,832.00	0.00%	5,747,832.00
5. Services and Other Operating Expenditures	5000-5999	8,535,423.69	-3.11%	8,270,110.00	5.39%	8,715,822.00
6. Capital Outlay	6000-6999	234,328.58	0.00%	234,329.00	0.00%	234,329.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	925,320.70	-0.56%	920,105.00	0.00%	920,105.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(263,520.09)	0.00%	(263,519.00)	0.00%	(263,520.00)
9. Other Financing Uses	7600-7699	2,507,827.48	-88.04%	300,000.00	0.00%	300,000.00
10. Other Adjustments				(3,304,512.00)		(3,851,211.00)
11. Total (Sum lines B1 thru B10)		88,188,686.36	-5.82%	83,056,674.00	1.16%	84,022,971.11
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(15,350.50)		(4,555,619.00)		(4,293,402.11)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,714,954.15		14,699,603.65		10,143,984.65
2. Ending Fund Balance (Sum lines C and D1)		14,699,603.65		10,143,984.65		5,850,582.54
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,633,632.65		1,854,493.65		1,928,969.06
b. Designated for Economic Uncertainties	9770	2,645,660.59		2,491,700.22		2,520,689.13
c. Fund Balance Designations	9775, 9780	10,420,309.47		5,416,296.78		2,646,822.35
d. Undesignated/Unappropriated Balance	9790	0.00		381,494.00		(1,245,898.00)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		14,699,602.71		10,143,984.65		5,850,582.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,645,660.59		2,491,700.22		2,520,689.13
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
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)		2,645,660.59		2,491,700.22		2,520,689.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		9,845.15		9,845.15		9,845.15
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		88,188,686.36		83,056,674.00		84,022,971.11
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)		88,188,686.36		83,056,674.00		84,022,971.11
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)		2,645,660.59		2,491,700.22		2,520,689.13
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)		2,645,660.59		2,491,700.22		2,520,689.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# MERCED UNION HIGH SCHOOL DISTRICT

## 2010-11 Second Period Interim Budget Report

### Supplemental Narrative For Funds Other Than General Fund (Actuals Through January 31, 2011)

This narrative will outline significant changes to funds, other than the General Fund, which have occurred since the first interim budget Board adopted on December 8, 2010.

#### A. ADULT FUND 11.0

The beginning balance is \$382,826, no change from the first interim budget.

Total budget-year revenue is projected to be \$2,257,751, an increase of \$60,855 from first interim budget.

Total expenses are budgeted at \$2,261,958, an increase of \$60,855 over the first interim budget.

The ending balance is projected to be \$378,619.

#### B. CHILD DEVELOPMENT FUND 12.0

The beginning fund balance is \$120,778, no increase from the first interim budget.

Projected revenue is \$493,797, a decrease of \$5,167 from the first interim budget.

Expenses are budgeted at \$550,031, a decrease of \$3,696 from the first interim budget.

The projected ending fund balance is \$64,544.

#### C. CAFETERIA FUND 13.0

The beginning balance was \$789,554, no change from the first interim budget.

Total budget-year revenue is projected to be \$4,341,042, a decrease of \$62,900 from the first interim budget.

Total expenses are budgeted at \$4,575,493, reflecting a net decrease of \$62,774 from the first interim budget.

The ending balance is projected to be \$555,103.

#### D. DEFERRED MAINTENANCE FUND 14.0

The beginning balance was \$799,624, no change from the first interim budget.

Total budget-year revenue is projected to be \$385,773, an increase of \$3,000 for interest revenue from the first interim budget. The state deferred maintenance revenue is \$380,773.

Total expenses are budgeted at \$985,019, an increase of \$18,764 from the first interim budget.

The ending balance is projected to be \$200,378 designated for future deferred maintenance projects.

E. PUPIL TRANSPORTATION EQUIPMENT FUND 15.0

The beginning balance was \$147,420, no change from the first interim budget.

Revenue is projected to be \$1,800, no change from the first interim budget.

No expenditures are projected, no change from first interim.

The ending balance is projected to be \$149,220.

F. SPECIAL RESERVE FUND 17.0

The beginning balance was \$16,648,605, no change from the first interim budget.

Interest revenue was increased at second interim and is projected to be \$80,000.

The ending balance is projected to be \$6,197,669. The ending balance has been designated to Technology E-Rate, \$677,345, and Budget Stabilization, \$5,520,324.

G. SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS 20.0

A transfer of \$10,638,763 was included in the first interim from Fund 17, Special Reserve for Other Than Capital Outlay Projects to fund in its entirety the GASB 45 Actuarial Accrued Liability. Interest revenue was decreased by \$100,000 at second interim. A transfer out of \$250,000 was budgeted to offset pay-as-you-go retiree health coverage payments.

H. BUILDING FUND - BOND PROCEEDS 21.0

The beginning balance was \$9,784,582, no change from the first interim budget.

Revenue is projected to be interest income of \$80,133 and \$24,999,000 from Bonds sold in February 2011.

Total expenses are budgeted at \$34,437,469.

The projected ending balance is \$426,246.

I. DEVELOPER FEE FUND 25.0

The beginning balance was \$3,180,947, no change from the first interim budget.

Total budget-year revenue is projected to be \$144,000. Typically, income in this fund is derived primarily from developer fees and interest income. It is noteworthy that projected income from developer fees is significantly reduced from prior year due to the slowdown in housing development.

Total expenses are budgeted at \$855,595 no change from the first interim 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; 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 \$2,469,352 and is designated for future facility projects.

**J. SCHOOL FACILITY FUND 35.0**

The beginning fund balance was \$1,116,957, no change from the first interim budget.

Estimated interest income is \$13,400, an increase of \$7,000 from first interim budget.

Expenses are budgeted at \$472,500 for several new construction and modernization projects throughout the District.

The projected ending fund balance is \$657,857 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 \$797,025, no increase from the first interim budget.

Budgeted interest revenue is \$7,000, no change from first interim.

Budgeted expenses are \$299,373, an increase of \$42,909 from the first interim budget.

The ending balance is projected to be \$504,651 that is designated for future facility needs.

**L. BOND INTEREST AND REDEMPTION FUND 51.0**

This fund is required as a result of the passage of the local general obligation bonds in 1999 and 2008. 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 \$2,191,717.

Projected revenue is \$1,955,100.

Budgeted expenses are \$1,637,500 yielding a projected ending fund balance of \$2,509,317 that is designated for future bond payments.

**M. TAX OVERRIDE 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 \$70,211.

Projected interest revenue is \$705. The projected ending balance is \$70,916.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	269,648.00	341,275.14	94,102.73	341,275.14	0.00	0.0%
3) Other State Revenue		8300-8599	1,319,761.00	1,391,876.00	674,186.00	1,452,731.00	60,855.00	4.4%
4) Other Local Revenue		8600-8799	463,745.00	463,745.00	232,035.86	463,745.00	0.00	0.0%
5) TOTAL, REVENUES			2,053,154.00	2,196,896.14	1,000,324.59	2,257,751.14		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	942,935.00	983,940.48	515,106.82	978,454.24	5,486.24	0.6%
2) Classified Salaries		2000-2999	462,381.00	525,220.72	274,610.89	530,706.96	(5,486.24)	-1.0%
3) Employee Benefits		3000-3999	417,401.32	434,951.48	214,451.79	434,951.48	0.00	0.0%
4) Books and Supplies		4000-4999	51,320.60	60,391.37	12,275.35	121,246.37	(60,855.00)	-100.8%
5) Services and Other Operating Expenditures		5000-5999	101,406.00	119,548.00	61,380.55	119,548.00	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	76,917.55	77,051.09	0.00	77,051.09	0.00	0.0%
9) TOTAL, EXPENDITURES			2,052,361.47	2,201,103.14	1,077,825.40	2,261,958.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			792.53	(4,207.00)	(77,500.81)	(4,207.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			792.53	(4,207.00)	(77,500.81)	(4,207.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	475,529.31	382,825.76		382,825.76	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)			475,529.31	382,825.76		382,825.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			475,529.31	382,825.76		382,825.76		
2) Ending Balance, June 30 (E + F1e)			476,321.84	378,618.76		378,618.76		
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	7,275.54	14,389.80		14,389.80		
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	468,846.30	364,028.96		364,028.96		
Adult Program	0000	9780	468,846.30					
Adult Program	0000	9780		364,028.96				
Adult Program	0000	9780				364,028.96		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,962.56	8,962.56	2,653.58	6,795.56	(2,167.00)	-24.2%
3) Other State Revenue		8300-8599	477,317.00	477,317.00	175,000.00	477,317.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,684.00	12,684.00	532.34	9,684.00	(3,000.00)	-23.7%
5) TOTAL, REVENUES			498,963.56	498,963.56	178,185.92	493,796.56		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	107,212.35	153,196.50	77,827.00	153,196.50	0.00	0.0%
2) Classified Salaries		2000-2999	196,376.78	202,374.02	128,883.69	201,658.07	715.95	0.4%
3) Employee Benefits		3000-3999	135,706.31	143,593.05	79,314.82	142,779.82	813.23	0.6%
4) Books and Supplies		4000-4999	24,122.18	24,122.18	9,997.20	21,955.18	2,167.00	9.0%
5) Services and Other Operating Expenditures		5000-5999	7,702.00	7,702.00	637.50	7,702.00	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	22,739.00	22,739.00	0.00	22,739.00	0.00	0.0%
9) TOTAL, EXPENDITURES			493,858.62	553,726.75	296,660.21	550,030.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,104.94	(54,763.19)	(118,474.29)	(56,234.01)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,104.94	(54,763.19)	(118,474.29)	(56,234.01)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	563,859.81	120,777.84		120,777.84	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)			563,859.81	120,777.84		120,777.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			563,859.81	120,777.84		120,777.84		
2) Ending Balance, June 30 (E + F1e)			568,964.75	66,014.65		64,543.83		
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	5,692.41	20,912.94		20,912.94		
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	563,272.34	45,101.71		43,630.89		
Child Development Program	0000	9780	563,272.34					
Child Development Program	0000	9780		45,101.71				
Child Development Program	0000	9780				43,630.89		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,012,630.00	3,012,630.00	1,238,309.46	3,012,630.00	0.00	0.0%
3) Other State Revenue		8300-8599	338,777.00	338,777.00	97,303.27	338,777.00	0.00	0.0%
4) Other Local Revenue		8600-8799	752,535.00	752,535.00	334,512.72	689,635.00	(62,900.00)	-8.4%
5) TOTAL, REVENUES			4,103,942.00	4,103,942.00	1,670,125.45	4,041,042.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,178,797.82	1,197,426.50	700,872.45	1,221,820.99	(24,394.49)	-2.0%
3) Employee Benefits		3000-3999	496,501.84	531,727.28	273,950.70	540,370.06	(8,642.78)	-1.6%
4) Books and Supplies		4000-4999	2,297,208.72	2,297,222.05	1,042,213.04	2,185,072.59	112,149.46	4.9%
5) Services and Other Operating Expenditures		5000-5999	126,831.00	126,817.67	69,513.36	121,499.67	5,318.00	4.2%
6) Capital Outlay		6000-6999	18,344.00	18,344.00	0.00	40,000.00	(21,656.00)	-118.1%
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			4,281,413.38	4,335,267.50	2,086,549.55	4,272,493.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(177,471.38)	(231,325.50)	(416,424.10)	(231,451.31)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	297,700.00	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)	297,700.00	(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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(180,471.38)	(234,325.50)	(118,724.10)	(234,451.31)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	303,006.39	789,554.05		789,554.05	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)			303,006.39	789,554.05		789,554.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			303,006.39	789,554.05		789,554.05		
2) Ending Balance, June 30 (E + F1e)			122,535.01	555,228.55		555,102.74		
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	8,835.01	441,528.55		441,402.74		
CAFE	5310	9780	8,835.01					
CAFE	5310	9780		441,528.55				
CAFE	5310	9780				441,402.74		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	380,773.00	380,773.00	0.00	380,773.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	3,959.12	5,000.00	3,000.00	150.0%
5) TOTAL, REVENUES			382,773.00	382,773.00	3,959.12	385,773.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100,000.00	100,000.00	35,967.22	120,957.25	(20,957.25)	-21.0%
5) Services and Other Operating Expenditures		5000-5999	222,255.00	222,255.00	37,081.01	41,065.51	181,189.49	81.5%
6) Capital Outlay		6000-6999	644,000.00	644,000.00	279,259.84	822,995.79	(178,995.79)	-27.8%
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			966,255.00	966,255.00	352,308.07	985,018.55		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(583,482.00)	(583,482.00)	(348,348.95)	(599,245.55)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(583,482.00)	(583,482.00)	(348,348.95)	(599,245.55)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	814,548.36	799,623.55		799,623.55	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)			814,548.36	799,623.55		799,623.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,548.36	799,623.55		799,623.55		
2) Ending Balance, June 30 (E + F1e)			231,066.36	216,141.55		200,378.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	231,066.36	216,141.55		200,378.00		
Future Facility Projects	0000	9780	231,066.36					
Future Facility Projects	0000	9780		216,141.55				
Future Facility Projects	0000	9780				200,378.00		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,800.00	1,800.00	962.14	1,800.00	0.00	0.0%
5) TOTAL, REVENUES			1,800.00	1,800.00	962.14	1,800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	357.50	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	5,616.94	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	5,974.44	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,800.00	1,800.00	(5,012.30)	1,800.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,800.00	1,800.00	(5,012.30)	1,800.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	183,801.44	147,419.92		147,419.92	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)			183,801.44	147,419.92		147,419.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,801.44	147,419.92		147,419.92		
2) Ending Balance, June 30 (E + F1e)			185,601.44	149,219.92		149,219.92		
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	185,601.44	149,219.92		149,219.92		
Transportation/Safety Equipment	0000	9780	185,601.44					
Transportation/Safety Equipment	0000	9780		149,219.92				
Transportation/Safety Equipment	0000	9780				149,219.92		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	75,863.00	80,000.00	80,000.00	New
5) TOTAL, REVENUES			0.00	0.00	75,863.00	80,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	75,863.00	80,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,090,363.27	2,207,827.48	3,090,363.27	0.00	0.0%
b) Transfers Out		7600-7629	13,071,795.59	13,621,298.79	16,323,763.00	13,621,298.79	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			(13,071,795.59)	(10,530,935.52)	(14,115,935.52)	(10,530,935.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,071,795.59)	(10,530,935.52)	(14,040,072.52)	(10,450,935.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,410,282.29	16,648,604.54		16,648,604.54	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)			16,410,282.29	16,648,604.54		16,648,604.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,410,282.29	16,648,604.54		16,648,604.54		
2) Ending Balance, June 30 (E + F1e)			3,338,486.70	6,117,669.02		6,197,669.02		
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	3,338,486.70	6,117,669.02		6,197,669.02		
Budget Stabilization	0000	9780	2,768,968.70					
Technology E-Rate	0000	9780	569,518.00					
Technology E-Rate	9010	9780		677,345.48				
Budget Stabilization	9010	9780		5,440,323.54				
Technology E-Rate	9010	9780				677,345.48		
Budget Stabilization	9010	9780				5,520,323.54		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	120,000.00	26,144.50	20,000.00	(100,000.00)	-83.3%
5) TOTAL, REVENUES			120,000.00	120,000.00	26,144.50	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			120,000.00	120,000.00	26,144.50	20,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,071,795.59	10,638,763.00	10,638,763.00	10,638,763.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	250,000.00	0.00	250,000.00	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			11,821,795.59	10,388,763.00	10,638,763.00	10,388,763.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,941,795.59	10,508,763.00	10,664,907.50	10,408,763.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	512,290.47	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			512,290.47	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,290.47	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			12,454,086.06	10,508,763.00		10,408,763.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	12,454,086.06	10,508,763.00		10,408,763.00		
Retiree Health Benefits	0000	9780	12,454,086.06					
Retiree Health Benefits	0000	9780		10,508,763.00				
Retiree Health Benefits	0000	9780				10,408,763.00		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	330,133.00	330,133.00	44,041.38	80,133.00	(250,000.00)	-75.7%
5) TOTAL, REVENUES			330,133.00	330,133.00	44,041.38	80,133.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,186.00	93,186.00	54,358.50	93,186.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,104.71	31,104.71	17,792.48	31,104.71	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	314.00	309.00	314.00	0.00	0.0%
6) Capital Outlay		6000-6999	32,888,990.00	33,188,316.36	13,167,733.69	34,312,864.38	(1,124,548.02)	-3.4%
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			33,013,280.71	33,312,921.07	13,240,193.67	34,437,469.09		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,683,147.71)	(32,982,788.07)	(13,196,152.29)	(34,357,336.09)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	3,585,000.00	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	24,999,000.00	24,999,000.00	0.00	24,999,000.00	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			24,999,000.00	24,999,000.00	3,585,000.00	24,999,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,684,147.71)	(7,983,788.07)	(9,611,152.29)	(9,358,336.09)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,453,811.64	9,784,582.21		9,784,582.21	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)			11,453,811.64	9,784,582.21		9,784,582.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,453,811.64	9,784,582.21		9,784,582.21		
2) Ending Balance, June 30 (E + F1e)			3,769,663.93	1,800,794.14		426,246.12		
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	3,769,663.93	1,800,794.14		426,246.12		
Bond Projects	0000	9780	3,769,663.93					
Bond Projects	0000	9780		1,800,794.14				
Bond Projects	0000	9780				426,246.12		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,700.00	144,000.00	87,671.87	144,000.00	0.00	0.0%
5) TOTAL, REVENUES			14,700.00	144,000.00	87,671.87	144,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	150.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	646,000.00	653,748.75	219,010.70	653,748.75	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	92,401.25	(217.50)	92,401.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,445.00	109,445.00	30,210.52	109,445.00	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			855,595.00	855,595.00	249,003.72	855,595.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(840,895.00)	(711,595.00)	(161,331.85)	(711,595.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(840,895.00)	(711,595.00)	(161,331.85)	(711,595.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,327,171.09	3,180,946.66		3,180,946.66	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)			2,327,171.09	3,180,946.66		3,180,946.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,327,171.09	3,180,946.66		3,180,946.66		
2) Ending Balance, June 30 (E + F1e)			1,486,276.09	2,469,351.66		2,469,351.66		
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	1,486,276.09	2,469,351.66		2,469,351.66		
Future Facility Projects	0000	9780	1,486,276.09					
Future Facility Projects	0000	9780		2,469,351.66				
Future Facility Projects	0000	9780				2,469,351.66		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,400.00	6,400.00	7,290.24	13,400.00	7,000.00	109.4%
5) TOTAL, REVENUES			6,400.00	6,400.00	7,290.24	13,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	472,500.00	472,500.00	0.00	472,500.00	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			472,500.00	472,500.00	0.00	472,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(466,100.00)	(466,100.00)	7,290.24	(459,100.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(466,100.00)	(466,100.00)	7,290.24	(459,100.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,113,938.88	1,116,957.40		1,116,957.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,938.88	1,116,957.40		1,116,957.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,938.88	1,116,957.40		1,116,957.40		
2) Ending Balance, June 30 (E + F1e)			647,838.88	650,857.40		657,857.40		
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	647,838.88	650,857.40		657,857.40		
Future Facility Projects	0000	9780	647,838.88					
Future Facility Projects	0000	9780		650,857.40				
Future Facility Projects	0000	9780				657,857.40		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	5,799.97	7,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,000.00	7,000.00	5,799.97	7,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	42,531.00	256,464.77	148,878.85	299,373.33	(42,908.56)	-16.7%
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			42,531.00	256,464.77	148,878.85	299,373.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,531.00)	(249,464.77)	(143,078.88)	(292,373.33)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,531.00)	(249,464.77)	(143,078.88)	(292,373.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	776,737.65	797,024.56		797,024.56	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)			776,737.65	797,024.56		797,024.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,737.65	797,024.56		797,024.56		
2) Ending Balance, June 30 (E + F1e)			741,206.65	547,559.79		504,651.23		
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	741,206.65	547,559.79		504,651.23		
Future Facility Projects	0000	9780	741,206.65					
Future Facility Projects	0000	9780		547,559.79				
Future Facility Projects	0000	9780				504,651.23		
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,955,100.00	1,955,100.00	0.00	1,955,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,955,100.00	1,955,100.00	0.00	1,955,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			317,600.00	317,600.00	0.00	317,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			317,600.00	317,600.00	0.00	317,600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,624,475.62	2,191,716.57		2,191,716.57	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)			2,624,475.62	2,191,716.57		2,191,716.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,624,475.62	2,191,716.57		2,191,716.57		
2) Ending Balance, June 30 (E + F1e)			2,942,075.62	2,509,316.57		2,509,316.57		
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				2,509,316.57		
d) Unappropriated Amount		9790	2,942,075.62	2,509,316.57				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705.00	705.00	458.45	705.00	0.00	0.0%
5) TOTAL, REVENUES			705.00	705.00	458.45	705.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			705.00	705.00	458.45	705.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			705.00	705.00	458.45	705.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,369.65	70,210.78		70,210.78	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)			71,369.65	70,210.78		70,210.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,369.65	70,210.78		70,210.78		
2) Ending Balance, June 30 (E + F1e)			72,074.65	70,915.78		70,915.78		
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				70,915.78		
d) Unappropriated Amount		9790	72,074.65	70,915.78				