

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2010 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Tamara Johnson Telephone: (530) 633-3130 x 15
Title: Chief Business Official E-mail: tjohnson@wheatland.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 5,158,518.72 | 5,158,518.72 | 2,119,874.81 | 5,093,506.86 | (65,011.86) | -1.3% |
| 2) Federal Revenue | | 8100-8299 | 2,040,128.11 | 2,040,128.11 | 573,793.86 | 2,814,955.00 | 774,826.89 | 38.0% |
| 3) Other State Revenue | | 8300-8599 | 2,068,536.80 | 2,068,536.80 | 522,339.17 | 2,112,011.51 | 43,474.71 | 2.1% |
| 4) Other Local Revenue | | 8600-8799 | 860,162.88 | 860,162.88 | 121,308.63 | 965,063.77 | 104,900.89 | 12.2% |
| 5) TOTAL, REVENUES | | | 10,127,346.51 | 10,127,346.51 | 3,337,316.47 | 10,985,537.14 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,554,636.80 | 4,554,636.80 | 1,204,518.32 | 4,778,697.06 | (224,060.26) | -4.9% |
| 2) Classified Salaries | | 2000-2999 | 2,240,591.48 | 2,240,591.48 | 665,756.74 | 2,374,849.03 | (134,257.55) | -6.0% |
| 3) Employee Benefits | | 3000-3999 | 2,068,994.96 | 2,068,994.96 | 555,148.42 | 2,168,364.96 | (99,370.00) | -4.8% |
| 4) Books and Supplies | | 4000-4999 | 1,120,585.27 | 1,120,585.27 | 176,834.00 | 1,403,567.98 | (282,982.71) | -25.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,079,693.36 | 1,079,693.36 | 435,772.94 | 1,435,968.58 | (356,275.22) | -33.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 10,000.00 | (10,000.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 300,950.00 | 300,950.00 | 903.40 | 300,950.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (48,518.00) | (48,518.00) | 0.00 | (48,518.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,316,933.87 | 11,316,933.87 | 3,038,933.82 | 12,423,879.61 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,189,587.36) | (1,189,587.36) | 298,382.65 | (1,438,342.47) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 158,711.68 | 158,711.68 | 0.00 | 158,711.68 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 223,483.00 | 223,483.00 | 0.00 | 230,594.29 | (7,111.29) | -3.2% |
| 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 | | | (64,771.32) | (64,771.32) | 0.00 | (71,882.61) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,254,358.68) | (1,254,358.68) | 298,382.65 | (1,510,225.08) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,888,659.82 | 7,888,659.82 | | 7,888,659.82 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,888,659.82 | 7,888,659.82 | | 7,888,659.82 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,888,659.82 | 7,888,659.82 | | 7,888,659.82 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,634,301.14 | 6,634,301.14 | | 6,378,434.74 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 4,000.00 | 4,000.00 | | 4,000.00 | | |
| 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 | 577,020.84 | 577,020.84 | | 632,723.70 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | | 0.00 | | |
| Other Designations | | 9780 | 6,053,280.30 | 6,053,280.30 | | 5,741,711.04 | | |
| Accrued Vacation | 0000 | 9780 | 41,362.93 | | | | | |
| CAT Flex - ED | 0000 | 9780 | 1,280,275.79 | | | | | |
| CAT Flex - FRC | 0000 | 9780 | 104,133.51 | | | | | |
| Salaries & Benefits | 0000 | 9780 | 738,685.27 | | | | | |
| One time Table 9 Impact Aid | 0000 | 9780 | 2,220,483.27 | | | | | |
| Sch Site carryovers 08-09 | 0000 | 9780 | 101,514.54 | | | | | |
| Sch Site carryovers 09-10 | 0000 | 9780 | 147,653.99 | | | | | |
| Lottery | 1100 | 9780 | 667,253.99 | | | | | |
| ARRA:SFSF | 3200 | 9780 | 48,084.31 | | | | | |
| Child Nutrition | 5310 | 9780 | (0.79) | | | | | |
| Other Federal | 5810 | 9780 | 13,219.42 | | | | | |
| ELAP | 6286 | 9780 | 1,653.17 | | | | | |
| Prop 20 Lottery - Instr Materials | 6300 | 9780 | 68,667.23 | | | | | |
| EIA:LEP | 7091 | 9780 | 34,609.73 | | | | | |
| Transportation | 7230 | 9780 | 20,000.00 | | | | | |
| Other Local | 9010 | 9780 | 565,683.94 | | | | | |
| Accrued Vacation | 0000 | 9780 | | 41,362.93 | | | | |
| CAT Flex - ED | 0000 | 9780 | | 1,280,275.79 | | | | |
| CAT Flex - FRC | 0000 | 9780 | | 104,133.51 | | | | |
| Salaries & Benefits | 0000 | 9780 | | 738,685.27 | | | | |
| One time Table 9 Impact Aid | 0000 | 9780 | | 2,220,483.27 | | | | |
| Sch Site Carryovers 08-09 | 0000 | 9780 | | 101,514.54 | | | | |
| Sch Site Carryovers 09-10 | 0000 | 9780 | | 147,653.99 | | | | |
| Lottery | 1100 | 9780 | | 667,253.99 | | | | |
| ARRA: SFSF | 3200 | 9780 | | 48,084.31 | | | | |
| Child Nutrition | 5310 | 9780 | | (0.79) | | | | |
| Other Federal | 5810 | 9780 | | 13,219.42 | | | | |
| ELAP | 6286 | 9780 | | 1,653.17 | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Prop 20 Lottery - Instr Materials | 6300 | 9780 | | 68,667.23 | | | | |
| EIA:LEP | 7091 | 9780 | | 34,609.73 | | | | |
| Transportation | 7230 | 9780 | | 20,000.00 | | | | |
| Other Local | 9010 | 9780 | | 565,683.94 | | | | |
| Accrued Vacation | 0000 | 9780 | | | | 41,362.93 | | |
| CAT Flex - Ed | 0000 | 9780 | | | | 1,219,182.70 | | |
| Salaries & Benefits | 0000 | 9780 | | | | 776,825.92 | | |
| One time Table 9 Impact Aid | 0000 | 9780 | | | | 2,264,031.90 | | |
| Lottery | 1100 | 9780 | | | | 675,866.87 | | |
| Federal Ed Jobs funding | 3205 | 9780 | | | | 102,356.50 | | |
| ARRA:IDEA Sp Ed | 3313 | 9780 | | | | 2,675.33 | | |
| Child Nutrition | 5310 | 9780 | | | | (0.79) | | |
| Other Federal | 5810 | 9780 | | | | 0.06 | | |
| Prop 20 Lottery - Instr Materials | 6300 | 9780 | | | | 72,814.26 | | |
| EIA:LEP | 7091 | 9780 | | | | 34,676.32 | | |
| Other Local | 9010 | 9780 | | | | 551,919.04 | | |
| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 4,605,601.20 | 4,605,601.20 | 2,131,771.00 | 4,564,956.34 | (40,644.86) | -0.9% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (24,921.00) | (24,921.00) | (24,921.00) | New |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 6,875.00 | 6,875.00 | 0.00 | 6,875.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 400,386.00 | 400,386.00 | 0.00 | 400,386.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 20,912.00 | 20,912.00 | 0.00 | 20,912.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 139,946.72 | 139,946.72 | 0.00 | 139,946.72 | 0.00 | 0.0% |
| Supplemental Educational Revenue Augment Fund (SERAF) | | 8046 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 5,173,720.92 | 5,173,720.92 | 2,106,850.00 | 5,108,155.06 | (65,565.86) | -1.3% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (92,068.19) | (92,068.19) | 0.00 | (92,068.19) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 92,068.19 | 92,068.19 | 0.00 | 92,068.19 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 36,678.00 | 36,678.00 | 13,024.81 | 37,232.00 | 554.00 | 1.5% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (51,880.20) | (51,880.20) | 0.00 | (51,880.20) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 5,158,518.72 | 5,158,518.72 | 2,119,874.81 | 5,093,506.86 | (65,011.86) | -1.3% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 1,472,019.62 | 1,472,019.62 | 296,613.86 | 1,788,633.49 | 316,613.87 | 21.5% |
| Special Education Entitlement | | 8181 | 174,528.38 | 174,528.38 | 0.00 | 162,203.71 | (12,324.67) | -7.1% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/IASA (incl. ARRA) | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | 325,058.00 | 325,058.00 | 277,180.00 | 711,242.86 | 386,184.86 | 118.8% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| JTPA / WIA | 5600-5625 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 68,522.11 | 68,522.11 | 0.00 | 152,874.94 | 84,352.83 | 123.1% |
| TOTAL, FEDERAL REVENUE | | | 2,040,128.11 | 2,040,128.11 | 573,793.86 | 2,814,955.00 | 774,826.89 | 38.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 231,788.56 | 231,788.56 | 0.00 | 200,983.00 | (30,805.56) | -13.3% |
| Economic Impact Aid | 7090-7091 | 8311 | 82,551.00 | 82,551.00 | 0.00 | 84,104.00 | 1,553.00 | 1.9% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 305,162.00 | 305,162.00 | 0.00 | 305,162.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 127,341.09 | 127,341.09 | 13,270.97 | 140,101.00 | 12,759.91 | 10.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction Facilities | 6200 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 79,780.09 | 79,780.09 | 98,516.95 | 98,516.95 | 18,736.86 | 23.5% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,241,914.06 | 1,241,914.06 | 410,551.25 | 1,283,144.56 | 41,230.50 | 3.3% |
| TOTAL, OTHER STATE REVENUE | | | 2,068,536.80 | 2,068,536.80 | 522,339.17 | 2,112,011.51 | 43,474.71 | 2.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 78,000.00 | 78,000.00 | 35,254.16 | 125,000.00 | 47,000.00 | 60.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 276,701.77 | 276,701.77 | 0.00 | 276,701.77 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 60,000.00 | 60,000.00 | 16,039.25 | 60,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 25,000.00 | 25,000.00 | 69,376.22 | 83,750.00 | 58,750.00 | 235.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 405,461.11 | 405,461.11 | 639.00 | 404,612.00 | (849.11) | -0.2% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 860,162.88 | 860,162.88 | 121,308.63 | 965,063.77 | 104,900.89 | 12.2% |
| TOTAL, REVENUES | | | 10,127,346.51 | 10,127,346.51 | 3,337,316.47 | 10,985,537.14 | 858,190.63 | 8.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,086,583.90 | 4,086,583.90 | 1,063,214.69 | 4,245,603.16 | (159,019.26) | -3.9% |
| Certificated Pupil Support Salaries | | 1200 | 53,706.40 | 53,706.40 | 14,004.99 | 109,569.40 | (55,863.00) | -104.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 414,346.50 | 414,346.50 | 127,298.64 | 423,524.50 | (9,178.00) | -2.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,554,636.80 | 4,554,636.80 | 1,204,518.32 | 4,778,697.06 | (224,060.26) | -4.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 563,043.22 | 563,043.22 | 140,047.94 | 571,453.45 | (8,410.23) | -1.5% |
| Classified Support Salaries | | 2200 | 757,792.97 | 757,792.97 | 255,986.28 | 776,096.96 | (18,303.99) | -2.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 344,710.08 | 344,710.08 | 98,052.25 | 367,665.87 | (22,955.79) | -6.7% |
| Clerical, Technical and Office Salaries | | 2400 | 575,045.21 | 575,045.21 | 163,652.57 | 618,093.25 | (43,048.04) | -7.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 8,017.70 | 41,539.50 | (41,539.50) | New |
| TOTAL, CLASSIFIED SALARIES | | | 2,240,591.48 | 2,240,591.48 | 665,756.74 | 2,374,849.03 | (134,257.55) | -6.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 372,025.32 | 372,025.32 | 105,970.38 | 390,519.91 | (18,494.59) | -5.0% |
| PERS | | 3201-3202 | 211,909.01 | 211,909.01 | 62,451.97 | 218,800.66 | (6,891.65) | -3.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 238,006.36 | 238,006.36 | 63,020.64 | 256,694.27 | (18,687.91) | -7.9% |
| Health and Welfare Benefits | | 3401-3402 | 824,835.02 | 824,835.02 | 212,489.33 | 876,451.57 | (51,616.55) | -6.3% |
| Unemployment Insurance | | 3501-3502 | 49,381.98 | 49,381.98 | 13,550.13 | 51,377.82 | (1,995.84) | -4.0% |
| Workers' Compensation | | 3601-3602 | 173,754.89 | 173,754.89 | 46,768.49 | 161,298.32 | 12,456.57 | 7.2% |
| OPEB, Allocated | | 3701-3702 | 158,711.68 | 158,711.68 | 33,039.55 | 158,711.68 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 31,758.66 | 31,758.66 | 11,626.92 | 33,021.25 | (1,262.59) | -4.0% |
| Other Employee Benefits | | 3901-3902 | 8,612.04 | 8,612.04 | 6,231.01 | 21,489.48 | (12,877.44) | -149.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,068,994.96 | 2,068,994.96 | 555,148.42 | 2,168,364.96 | (99,370.00) | -4.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 125,090.00 | 125,090.00 | 7,189.85 | 133,338.75 | (8,248.75) | -6.6% |
| Materials and Supplies | | 4300 | 582,057.32 | 582,057.32 | 137,099.89 | 791,579.51 | (209,522.19) | -36.0% |
| Noncapitalized Equipment | | 4400 | 413,437.95 | 413,437.95 | 32,544.26 | 478,649.72 | (65,211.77) | -15.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,120,585.27 | 1,120,585.27 | 176,834.00 | 1,403,567.98 | (282,982.71) | -25.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 54,791.53 | 54,791.53 | 12,611.06 | 164,367.11 | (109,575.58) | -200.0% |
| Dues and Memberships | | 5300 | 21,303.00 | 21,303.00 | 30.00 | 18,303.00 | 3,000.00 | 14.1% |
| Insurance | | 5400-5450 | 105,106.74 | 105,106.74 | 100,931.60 | 105,106.74 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 269,340.93 | 269,340.93 | 116,223.45 | 267,340.93 | 2,000.00 | 0.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 64,004.00 | 64,004.00 | 24,137.73 | 114,243.51 | (50,239.51) | -78.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (10,500.00) | (10,500.00) | (1,336.57) | (10,500.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 500,547.16 | 500,547.16 | 178,133.05 | 700,579.33 | (200,032.17) | -40.0% |
| Communications | | 5900 | 75,100.00 | 75,100.00 | 5,042.62 | 76,527.96 | (1,427.96) | -1.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,079,693.36 | 1,079,693.36 | 435,772.94 | 1,435,968.58 | (356,275.22) | -33.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 10,000.00 | (10,000.00) | New |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 10,000.00 | (10,000.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 300,950.00 | 300,950.00 | 903.40 | 300,950.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 300,950.00 | 300,950.00 | 903.40 | 300,950.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (48,518.00) | (48,518.00) | 0.00 | (48,518.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (48,518.00) | (48,518.00) | 0.00 | (48,518.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,316,933.87 | 11,316,933.87 | 3,038,933.82 | 12,423,879.61 | (1,106,945.74) | -9.8% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 158,711.68 | 158,711.68 | 0.00 | 158,711.68 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 158,711.68 | 158,711.68 | 0.00 | 158,711.68 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 51,442.00 | 51,442.00 | 0.00 | 58,553.29 | (7,111.29) | -13.8% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 65,170.00 | 65,170.00 | 0.00 | 65,170.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 106,871.00 | 106,871.00 | 0.00 | 106,871.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 223,483.00 | 223,483.00 | 0.00 | 230,594.29 | (7,111.29) | -3.2% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (64,771.32) | (64,771.32) | 0.00 | (71,882.61) | 7,111.29 | 11.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 5,066,450.53 | 5,066,450.53 | 2,119,874.81 | 5,001,438.67 | (65,011.86) | -1.3% |
| 2) Federal Revenue | | 8100-8299 | 1,487,019.62 | 1,487,019.62 | 296,613.86 | 1,803,633.49 | 316,613.87 | 21.3% |
| 3) Other State Revenue | | 8300-8599 | 1,209,832.13 | 1,209,832.13 | 55,828.05 | 1,218,445.01 | 8,612.88 | 0.7% |
| 4) Other Local Revenue | | 8600-8799 | 374,701.77 | 374,701.77 | 98,994.39 | 480,451.77 | 105,750.00 | 28.2% |
| 5) TOTAL, REVENUES | | | 8,138,004.05 | 8,138,004.05 | 2,571,311.11 | 8,503,968.94 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,956,788.30 | 3,956,788.30 | 1,035,877.12 | 4,055,411.80 | (98,623.50) | -2.5% |
| 2) Classified Salaries | | 2000-2999 | 1,444,487.48 | 1,444,487.48 | 440,230.73 | 1,455,133.71 | (10,646.23) | -0.7% |
| 3) Employee Benefits | | 3000-3999 | 1,661,322.46 | 1,661,322.46 | 447,244.33 | 1,707,462.17 | (46,139.71) | -2.8% |
| 4) Books and Supplies | | 4000-4999 | 606,631.78 | 606,631.78 | 91,319.86 | 893,733.70 | (287,101.92) | -47.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 722,269.01 | 722,269.01 | 262,456.22 | 744,570.51 | (22,301.50) | -3.1% |
| 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 | (84,651.49) | (84,651.49) | (5,892.74) | (100,798.55) | 16,147.06 | -19.1% |
| 9) TOTAL, EXPENDITURES | | | 8,306,847.54 | 8,306,847.54 | 2,271,235.52 | 8,755,513.34 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (168,843.49) | (168,843.49) | 300,075.59 | (251,544.40) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 158,711.68 | 158,711.68 | 0.00 | 158,711.68 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 158,313.00 | 158,313.00 | 0.00 | 165,424.29 | (7,111.29) | -4.5% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,028,024.01) | (1,028,024.01) | 0.00 | (1,206,601.92) | (178,577.91) | 17.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,027,625.33) | (1,027,625.33) | 0.00 | (1,213,314.53) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,196,468.82) | (1,196,468.82) | 300,075.59 | (1,464,858.93) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,078,852.95 | 7,078,852.95 | | 7,078,852.95 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,078,852.95 | 7,078,852.95 | | 7,078,852.95 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,078,852.95 | 7,078,852.95 | | 7,078,852.95 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,882,384.13 | 5,882,384.13 | | 5,613,994.02 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 4,000.00 | 4,000.00 | | 4,000.00 | | |
| 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 | 577,020.84 | 577,020.84 | | 632,723.70 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | | 0.00 | | |
| Other Designations | | 9780 | 5,301,363.29 | 5,301,363.29 | | 4,977,270.32 | | |
| Accrued Vacation | 0000 | 9780 | 41,362.93 | | | | | |
| CAT Flex - ED | 0000 | 9780 | 1,280,275.79 | | | | | |
| CAT Flex - FRC | 0000 | 9780 | 104,133.51 | | | | | |
| Salaries & Benefits | 0000 | 9780 | 738,685.27 | | | | | |
| One time Table 9 Impact Aid | 0000 | 9780 | 2,220,483.27 | | | | | |
| Sch Site carryovers 08-09 | 0000 | 9780 | 101,514.54 | | | | | |
| Sch Site carryovers 09-10 | 0000 | 9780 | 147,653.99 | | | | | |
| Lottery | 1100 | 9780 | 667,253.99 | | | | | |
| Accrued Vacation | 0000 | 9780 | | 41,362.93 | | 41,362.93 | | |
| CAT Flex - ED | 0000 | 9780 | | 1,280,275.79 | | 1,219,182.70 | | |
| CAT Flex - FRC | 0000 | 9780 | | 104,133.51 | | 776,825.92 | | |
| Salaries & Benefits | 0000 | 9780 | | 738,685.27 | | 2,264,031.90 | | |
| One time Table 9 Impact Aid | 0000 | 9780 | | 2,220,483.27 | | 675,866.87 | | |
| Sch Site Carryovers 08-09 | 0000 | 9780 | | 101,514.54 | | | | |
| Sch Site Carryovers 09-10 | 0000 | 9780 | | 147,653.99 | | | | |
| Lottery | 1100 | 9780 | | 667,253.99 | | | | |
| Accrued Vacation | 0000 | 9780 | | | | 41,362.93 | | |
| CAT Flex - Ed | 0000 | 9780 | | | | 1,219,182.70 | | |
| Salaries & Benefits | 0000 | 9780 | | | | 776,825.92 | | |
| One time Table 9 Impact Aid | 0000 | 9780 | | | | 2,264,031.90 | | |
| Lottery | 1100 | 9780 | | | | 675,866.87 | | |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 4,605,601.20 | 4,605,601.20 | 2,131,771.00 | 4,564,956.34 | (40,644.86) | -0.9% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (24,921.00) | (24,921.00) | (24,921.00) | New |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 6,875.00 | 6,875.00 | 0.00 | 6,875.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 400,386.00 | 400,386.00 | 0.00 | 400,386.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 20,912.00 | 20,912.00 | 0.00 | 20,912.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 139,946.72 | 139,946.72 | 0.00 | 139,946.72 | 0.00 | 0.0% |
| Supplemental Educational Revenue Augmentation Fund (SERAF) | | 8046 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 5,173,720.92 | 5,173,720.92 | 2,106,850.00 | 5,108,155.06 | (65,565.86) | -1.3% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (92,068.19) | (92,068.19) | 0.00 | (92,068.19) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | | | | | | |
| Community Day Schools Transfer | 2430 | 8091 | | | | | | |
| Special Education ADA Transfer | 6500 | 8091 | | | | | | |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 36,678.00 | 36,678.00 | 13,024.81 | 37,232.00 | 554.00 | 1.5% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (51,880.20) | (51,880.20) | 0.00 | (51,880.20) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 5,066,450.53 | 5,066,450.53 | 2,119,874.81 | 5,001,438.67 | (65,011.86) | -1.3% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 1,472,019.62 | 1,472,019.62 | 296,613.86 | 1,788,633.49 | 316,613.87 | 21.5% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/IASA (incl. ARRA) | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| JTPA / WIA | 5600-5625 | 8290 | | | | | | |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,487,019.62 | 1,487,019.62 | 296,613.86 | 1,803,633.49 | 316,613.87 | 21.3% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | | | | | | |
| Prior Years | 2430 | 8319 | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | | | | | | |
| Prior Years | 6355-6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| Home-to-School Transportation | 7230 | 8311 | | | | | | |
| Economic Impact Aid | 7090-7091 | 8311 | | | | | | |
| Spec. Ed. Transportation | 7240 | 8311 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 305,162.00 | 305,162.00 | 0.00 | 305,162.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 112,628.37 | 112,628.37 | 9,974.05 | 121,241.25 | 8,612.88 | 7.6% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Class Size Reduction Facilities | 6200 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 792,041.76 | 792,041.76 | 45,854.00 | 792,041.76 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,209,832.13 | 1,209,832.13 | 55,828.05 | 1,218,445.01 | 8,612.88 | 0.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 78,000.00 | 78,000.00 | 35,254.16 | 125,000.00 | 47,000.00 | 60.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Services | 7230, 7240 | 8677 | | | | | | |
| Interagency Services | All Other | 8677 | 276,701.77 | 276,701.77 | 0.00 | 276,701.77 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 5,000.00 | 5,000.00 | 63,740.23 | 63,750.00 | 58,750.00 | 1175.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 374,701.77 | 374,701.77 | 98,994.39 | 480,451.77 | 105,750.00 | 28.2% |
| TOTAL, REVENUES | | | 8,138,004.05 | 8,138,004.05 | 2,571,311.11 | 8,503,968.94 | 365,964.89 | 4.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,493,235.40 | 3,493,235.40 | 895,923.49 | 3,582,680.90 | (89,445.50) | -2.6% |
| Certificated Pupil Support Salaries | | 1200 | 53,706.40 | 53,706.40 | 14,004.99 | 53,706.40 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 409,846.50 | 409,846.50 | 125,948.64 | 419,024.50 | (9,178.00) | -2.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,956,788.30 | 3,956,788.30 | 1,035,877.12 | 4,055,411.80 | (98,623.50) | -2.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 235,739.54 | 235,739.54 | 60,561.62 | 240,542.18 | (4,802.64) | -2.0% |
| Classified Support Salaries | | 2200 | 426,820.03 | 426,820.03 | 150,000.28 | 381,443.89 | 45,376.14 | 10.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 223,602.70 | 223,602.70 | 57,998.56 | 217,642.89 | 5,959.81 | 2.7% |
| Clerical, Technical and Office Salaries | | 2400 | 558,325.21 | 558,325.21 | 163,652.57 | 573,965.25 | (15,640.04) | -2.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 8,017.70 | 41,539.50 | (41,539.50) | New |
| TOTAL, CLASSIFIED SALARIES | | | 1,444,487.48 | 1,444,487.48 | 440,230.73 | 1,455,133.71 | (10,646.23) | -0.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 324,497.00 | 324,497.00 | 91,750.28 | 336,812.40 | (12,315.40) | -3.8% |
| PERS | | 3201-3202 | 136,314.83 | 136,314.83 | 41,353.37 | 137,136.38 | (821.55) | -0.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 167,457.95 | 167,457.95 | 44,051.93 | 174,187.54 | (6,729.59) | -4.0% |
| Health and Welfare Benefits | | 3401-3402 | 668,380.70 | 668,380.70 | 173,696.17 | 695,700.03 | (27,319.33) | -4.1% |
| Unemployment Insurance | | 3501-3502 | 38,834.20 | 38,834.20 | 10,845.03 | 40,283.39 | (1,449.19) | -3.7% |
| Workers' Compensation | | 3601-3602 | 137,075.37 | 137,075.37 | 38,114.72 | 125,472.66 | 11,602.71 | 8.5% |
| OPEB, Allocated | | 3701-3702 | 158,711.68 | 158,711.68 | 33,039.55 | 158,711.68 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 21,438.69 | 21,438.69 | 8,162.27 | 17,668.61 | 3,770.08 | 17.6% |
| Other Employee Benefits | | 3901-3902 | 8,612.04 | 8,612.04 | 6,231.01 | 21,489.48 | (12,877.44) | -149.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,661,322.46 | 1,661,322.46 | 447,244.33 | 1,707,462.17 | (46,139.71) | -2.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 75,090.00 | 75,090.00 | 1,140.88 | 90,338.75 | (15,248.75) | -20.3% |
| Materials and Supplies | | 4300 | 248,387.67 | 248,387.67 | 73,837.02 | 428,684.55 | (180,296.88) | -72.6% |
| Noncapitalized Equipment | | 4400 | 283,154.11 | 283,154.11 | 16,341.96 | 374,710.40 | (91,556.29) | -32.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 606,631.78 | 606,631.78 | 91,319.86 | 893,733.70 | (287,101.92) | -47.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,000.00 | 12,000.00 | 3,324.66 | 16,500.00 | (4,500.00) | -37.5% |
| Dues and Memberships | | 5300 | 21,303.00 | 21,303.00 | 30.00 | 18,303.00 | 3,000.00 | 14.1% |
| Insurance | | 5400-5450 | 65,106.74 | 65,106.74 | 62,577.59 | 65,106.74 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 268,223.93 | 268,223.93 | 116,223.45 | 266,223.93 | 2,000.00 | 0.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 53,004.00 | 53,004.00 | 12,860.67 | 69,251.75 | (16,247.75) | -30.7% |
| Transfers of Direct Costs | | 5710 | 11,000.00 | 11,000.00 | (20,715.00) | 4,000.00 | 7,000.00 | 63.6% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 222,531.34 | 222,531.34 | 83,551.39 | 236,085.09 | (13,553.75) | -6.1% |
| Communications | | 5900 | 69,100.00 | 69,100.00 | 4,603.46 | 69,100.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 722,269.01 | 722,269.01 | 262,456.22 | 744,570.51 | (22,301.50) | -3.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to Districts or Charter Schools | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (36,133.49) | (36,133.49) | (5,892.74) | (52,280.55) | 16,147.06 | -44.7% |
| Transfers of Indirect Costs - Interfund | | 7350 | (48,518.00) | (48,518.00) | 0.00 | (48,518.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (84,651.49) | (84,651.49) | (5,892.74) | (100,798.55) | 16,147.06 | -19.1% |
| TOTAL, EXPENDITURES | | | 8,306,847.54 | 8,306,847.54 | 2,271,235.52 | 8,755,513.34 | (448,665.80) | -5.4% |

