

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA ITEM: B-19

AGENDA SECTION <i>(Check a Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

Board Meeting Date: December 10, 2008

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive etc.)</i>	Approve
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TITLE AND SUBJECT: Approve the 2008/09 First Interim Financial Report with a Positive Certification

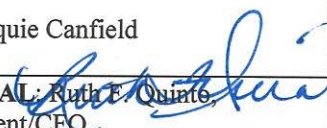
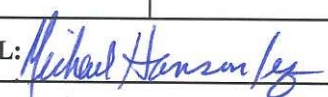
DESCRIPTION/DISCUSSION: Included in the Board binders is the 2008/09 First Interim Financial Report. California school districts are required to approve the interim financial reports twice each fiscal year. Presented for approval is the 2008/09 First Interim Financial Report, which reflects a positive certification of the District's financial condition. The report has been developed based on the October 31, 2008, year-to-date revenue and expenditures as required by state law. The Superintendent recommends approval of the First Interim Financial Report for submission to the County Superintendent of Schools.

FINANCIAL SUMMARY: A positive certification reflects that the District will have the required General Fund 2% reserve and will have a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the changes from the 2008/09 Adopted Budget and factors effecting the multi-year projections for 2009/10 and 2010/11 is presented starting on page 3. The multi-year projection assumes the District maintains a reserve level of approximately 2.5% in future years.

Unrestricted General Fund 2008/09 – 2010/11 (in millions)

	<u>Projected</u> 2008/09	<u>Projected</u> 2009/10	<u>Projected</u> 2010/11
Ongoing Funds:			
Revenues	\$436.02	\$433.45	\$444.59
- Expenses, Sources/Uses (1)	\$444.36	\$448.94	\$445.63
Ongoing Net Change in Fund Balance	(\$8.34)	(\$15.49)	(\$1.04)
One-Time Funds:			
Revenues	\$0.00	\$0.00	
- One-Time Expenses	\$8.40	\$1.80	
One Time Net Change in Fund Balance	(\$8.40)	(\$1.80)	
 Beginning Balance	 \$55.39	 \$38.65	 \$21.36
Ending Balance	\$38.65	\$21.36	\$20.32
Cash, Inventory, Prepaid Assets	\$3.48	\$3.48	\$3.48
Net Unrestricted General Fund Balance:	\$35.52	\$17.88	\$16.84
 <i>Required Ongoing Reductions</i>		 <i>\$7.50</i>	 <i>\$7.50</i>
<i>Reserve Utilization</i>		<i>\$17.29</i>	<i>\$1.04</i>

(1) 2008/2009 Expenditures include approximately \$7.5 million in reductions. These reductions were made from Central Office Administration in order to protect unrestricted funding to school sites.

PREPARED BY: Jacquie Canfield	DIVISION: Administrative Services	PHONE: 457-3907
DIVISION APPROVAL:  Associate Superintendent/CFO	SUPERINTENDENT APPROVAL: 	

State Financial Reporting Requirements

The State requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15th and the Second Interim by March 15th. At these times, school districts must certify their financial status for the current and two subsequent fiscal years. The District options and their definitions include:

- Positive - will meet its reserves requirement and have a positive cash balance
- Qualified - may not meet its reserves requirement and/or may not have a positive cash balance
- Negative - will not meet its reserve requirement and will not have a positive cash balance.

The same process and reporting accompanies the First and Second Interim reports, which are due by December 15 and March 15 respectively.

A school district with a qualified or negative certification loses some of its financial autonomy. Its collective bargaining agreements are subject to county office scrutiny prior to board approval, and it is prohibited from incurring specific nonvoter-approved financial obligations. In addition, these school districts must complete a Third Interim Report by June 1st.

Fresno County Office of Education First Interim Memo to School Districts

Fresno County Office of Education sent out a memo in late October that outlined the assumptions school districts should follow while preparing their First Interim reports. These assumptions were developed by the California County Superintendents Educational Services Association's Business and Administration Steering Committee (CCSESA BASC) in consultation with the Fiscal Crisis Management and Assistance Team, the California Department of Education, the California Association of School Business Officials, School Services of California, Inc., and School Innovations and Advocacy. These assumptions were utilized when we prepared the First Interim report. Some of the major assumptions were:

- State COLA: No COLA for 2009/10, and a State COLA of 3.5% in 2010/11
- Reserve Level: Remain the same at 2%
- Restricted Routine Maintenance Requirement: Remain the same at 3%
- AB825 and Mega-Item Transfers: Remain the same
- Cash Flow payments being delayed from February 2009 to April 2009

Rationale for Positive Certification Status

We recommend a positive certification status.

The CCSESA BASC assumptions, as well as local assumptions related to projected enrollment and approved indirect rates were used when developing the Multi-Year Report. The Multi-Year Report shows the District maintaining its required reserve and maintaining a positive cash balance.

However, to achieve this objective, the District will need to make ongoing adjustments of \$7.5 million in 2009/10 and \$7.5 million in 2010/11, as well as utilize one-time reserves of \$17.29 million in 2009/10 and \$1.04 million in 2010/11. The required reductions necessitate careful planning and collaboration with all stakeholders. Additionally, the State continues to struggle with its financial crisis. It is not known at this time what the impact will be on school districts or ultimately on Fresno Unified's budget. Nevertheless, the District continues to analyze alternatives to address scenarios for the current year and future years, and will bring options forward for the Board's consideration at a future meeting.

Current and Future Year Factors

1. Declining Enrollment

The District is in its sixth year of declining enrollment. The projected decline for 2008/09 was 1,626. The final CBEDS report is being prepared at this time. The actual decline is approximately 500. The smaller decrease does not affect the revenue in 2008/09, it will affect future years.

2. State Revenue 2008/09

The First Interim projection includes an increase of \$700,000 in K-3 Class Size Reduction (CSR) revenue. This increase is a result of providing additional teaching positions to support the class sizes. Staff will continue to monitor and maximize these revenues where possible.

3. Local Revenue

The First Interim projection includes an increase of \$1.9 million in reimbursements from outside organizations that pay for personnel and other expenses that the District incurs on their behalf. This includes funds for the After School programs overseen by the Fresno County Office of Education, Student Body Association expenses and some Center for Advanced Research and Technology (CART) expenses.

4. Salaries and Benefits

The First Interim projects additional salary and benefit costs due to reimbursements from outside agencies; and, less attrition than projected in a variety of positions totaling \$2 million in salary and benefit costs.

5. Supplies, Services, Capital Outlay

The First Interim projects savings of \$1.2 million in supplies, and \$610,000 in services. These savings are based on year-to-date experience compared to historical averages. These savings are assumed to be one-time.

6. Indirect Cost Rate

The projected additional cost in the indirect line item is also based on historical averages. For example, the District historically receives around 90% of the budgeted indirect due to grants unspent by fiscal year end. The 2008/09 indirect cost rate is 4.85%. (See #11 on Page 4)

7. Revenue Limit 2009/10 and 2010/11

The Revenue Limit for fiscal year 2009/10 and for fiscal year 2010/11 has been adjusted to reflect the assumptions as outlined by CCSESA BASC. Based on the projected Average Daily Attendance (ADA) in future years, the estimated Revenue Limit for fiscal years 2009/10 and 2010/11 will decrease approximately \$2.9 million and increase \$10.3 million, respectively.

8. Teaching Positions in 2009/10 and 2010/11

Due to the decline in enrollment, staffing parameters require 25 less teaching positions in 2009/10 and 2010/11 a decrease of \$1.4 million each year.

9. District's Annual Health Contribution 2009/10 and 2010/11

As a result of the agreements with all the employee groups, the District's Health Contribution for 2009/10 and 2010/11 will increase by the "effective COLA" increases for these years (the "effective COLA" is defined in the bargaining agreement as the actual change in ongoing Revenue Limit from prior year to current year "accounting for declining or increased enrollment").

The projected COLA is 0% for 2009/10 and 3.5% for 2010/11. The District will receive this projected increase in 2010/11, however, due to the projected declining enrollment; the actual Revenue Limit new dollars received in 2010/11 will be adjusted downward. The estimated effective COLA for 2010/11 is 2.8% which equates to \$2.3 million increase.

10. Workers' Compensation for 2009/10 and 2010/11

As previously reported to the Board, the District has created a plan to fund the Workers' Compensation liability by the end of 2010/11. The District has funded 86% of this liability. However, as outlined in the Board Reserve policy, due to the State financial downturn, the District is not allocating additional funds for this liability. The multi-year projections assume no increase in the operational expenses for 2009/10 and 2010/11.

11. Indirect Rate for 2009/10 and 2010/11

In the September 2008 Unaudited Actuals Report, we reported to the Board that the indirect rate for 2009/10 is projected to be 2.52%. This represents a decrease of \$8.1 million for each year. This rate was determined by the new calculations set forward by the California Department of Education in 2007/08. They realized the new calculations may not work for all school districts and will consider adjustments on an individual basis. We are currently working with the Department for this consideration and preliminary indications suggest they are willing to allow some level of compromise. However, until the adjustment is approved, the multi-year projection assumes the reduced indirect rate of 2.52% in 2009/10 and 2010/11.

12. Contributions

Utilizing the projected COLA of 0% for 2009/10 and 3.5% for 2009/10, as well as the District decline in ADA, the Unrestricted General Fund contribution towards restricted programs will increase by \$1.8 million in 2009/10 and \$2.2 million in 2010/11.

13. GASB 45

Starting in fiscal year 2007/08, the District is required to accrue expenses and liabilities related to the lifetime medical benefits. The Fresno County Office of Education required the District to develop a plan to fund the liability. The plan requires a contribution of \$1.5 million to the lifetime liability over funds budgeted in the Health Fund. However, as mentioned in the Adopted Budget proceedings and as outlined in the Board Reserve policy, due to the State Economic downturn, these funds have not been included in the projections.

Conclusion

A summary of all the budgets is reflected in the attached State reports. Staff recommends that the Board approve the 2008/09 First Interim Financial Report with a positive certification as presented.

Attachment: State 2008/09 First Interim Financial Report

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2008-09 Original Budget	2008-09 Board Approved Operating Budget	2008-09 Actuals to Date	2008-09 Projected Totals
01I	General Fund / County School Service Fund	S	S	S	S
09I	Charter Schools Special Revenue Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund			G	
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund	G	G	G	G
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund	G	G	G	G
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections - General Fund				GS
RLI	Revenue Limit Summary	S	S		S
01CSI	General Fund / County School Service Fund				S

2008-09 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	383,091,968.00	385,474,957.00	100,616,004.48	385,437,538.06	(37,418.94)	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	37,237,078.00	37,052,783.00	1,430,573.82	37,752,783.00	700,000.00	1.9%
4) Other Local Revenue		8600-8799	9,842,311.00	10,930,468.00	2,674,107.52	12,830,468.00	1,900,000.00	17.4%
5) TOTAL, REVENUES			430,171,357.00	433,458,208.00	104,720,685.82	436,020,789.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	218,332,950.00	220,918,635.00	65,043,463.57	221,379,708.33	(461,073.33)	-0.2%
2) Classified Salaries		2000-2999	49,042,128.00	49,084,181.00	15,627,257.23	49,629,073.46	(544,892.46)	-1.1%
3) Employee Benefits		3000-3999	98,719,549.00	99,877,093.00	22,949,051.02	100,950,405.39	(1,073,312.39)	-1.1%
4) Books and Supplies		4000-4999	9,115,433.00	12,469,550.00	2,177,145.16	11,306,477.00	1,163,073.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	29,457,559.00	28,743,960.00	7,402,168.77	28,134,186.00	609,774.00	2.1%
6) Capital Outlay		6000-6999	5,187,814.00	5,195,345.00	12,034.43	5,195,345.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,154,901.00	1,154,901.00	221,607.00	1,028,388.46	126,512.54	11.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,065,725.00)	(16,759,625.00)	(35,364.34)	(15,694,361.66)	(1,065,263.34)	6.4%
9) TOTAL, EXPENDITURES			394,944,609.00	400,684,040.00	113,397,362.84	401,929,221.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			35,226,748.00	32,774,168.00	(8,676,677.02)	34,091,567.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(50,559,466.00)	(50,993,511.00)	0.00	(50,918,832.00)	74,679.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,475,466.00)	(50,909,511.00)	0.00	(50,834,832.00)		

2008-09 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,248,718.00)	(18,135,343.00)	(8,676,677.02)	(16,743,264.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,414,230.63	55,481,256.00		55,390,130.00	(91,126.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,414,230.63	55,481,256.00		55,390,130.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,414,230.63	55,481,256.00		55,390,130.00		
2) Ending Balance, June 30 (E + F1e)			35,165,512.63	37,345,913.00		38,646,865.08		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	202,054.00	100,464.00		100,464.00		
Stores		9712	2,741,021.00	3,351,593.00		3,351,593.00		
Prepaid Expenditures		9713	23,145.00	31,892.00		31,892.00		
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	32,199,292.63	33,861,964.00		35,162,916.08		
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						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	354,898,477.00	357,281,466.00	126,589,775.00	356,960,959.56	(320,506.44)	-0.1%
Charter Schools General Purpose Entitlement - State Aid		8015	1,223,243.00	1,223,243.00	281,485.00	1,223,243.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(29,422,147.29)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	421,572.00	421,572.00	0.00	421,572.00	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	36,031,285.00	36,031,285.00	263,008.17	36,031,285.00	0.00	0.0%
Unsecured Roll Taxes		8042	54,457.00	54,457.00	242,354.61	54,457.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,746,306.00	3,746,306.00	1,966,685.09	3,746,306.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	564,536.73	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			396,375,340.00	398,758,329.00	100,485,697.31	398,437,822.56	(320,506.44)	-0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(13,604,839.00)	(13,604,839.00)	0.00	(13,299,886.50)	304,952.50	-2.2%
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	3,090,258.00	3,090,258.00	418,429.11	3,068,393.00	(21,865.00)	-0.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,768,791.00)	(2,768,791.00)	(288,121.94)	(2,768,791.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			383,091,968.00	385,474,957.00	100,616,004.48	385,437,538.06	(37,418.94)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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		
	3000-3299, 4000-4139, 4201-4215, NCLB/IASA	8290						
	4610, 5510							

2008-09 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	4,420,667.00	4,461,831.00	628,362.00	4,461,831.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	(1,250,535.00)	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	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		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	20,533,986.00	20,533,986.00	4,509,981.00	21,233,986.00	700,000.00	3.4%
Class Size Reduction, Grade Nine		8435	1,185,648.00	1,185,648.00	0.00	1,185,648.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	128,250.00	128,250.00	0.00	128,250.00	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	9,093,527.00	8,868,068.00	(2,341,513.03)	8,868,068.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						

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)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,875,000.00	1,875,000.00	(115,721.15)	1,875,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,237,078.00	37,052,783.00	1,430,573.82	37,752,783.00	700,000.00	1.9%
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%
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	0.00	0.00	19,785.03	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	233,375.00	233,375.00	122,119.25	233,375.00	0.00	0.0%
Interest		8660	3,500,000.00	4,500,000.00	168,070.00	4,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,251,227.00	1,251,227.00	274,721.24	1,251,227.00	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	1,294,200.00	1,382,357.00	2,722,345.39	3,282,357.00	1,900,000.00	137.4%
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	6350, 6360	8791						

2008-09 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792						
From JPAs	6350, 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	3,563,509.00	3,563,509.00	(632,933.39)	3,563,509.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,842,311.00	10,930,468.00	2,674,107.52	12,830,468.00	1,900,000.00	17.4%
TOTAL, REVENUES			430,171,357.00	433,458,208.00	104,720,685.82	436,020,789.06	2,562,581.06	0.6%

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	190,099,104.00	192,713,389.00	56,027,438.56	192,716,762.33	(3,373.33)	0.0%
Certificated Pupil Support Salaries		1200	8,004,848.00	8,004,848.00	2,324,479.93	8,248,861.00	(244,013.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,072,302.00	20,043,702.00	6,542,509.96	20,111,713.00	(68,011.00)	-0.3%
Other Certificated Salaries		1900	158,696.00	156,696.00	149,035.12	302,372.00	(145,676.00)	-93.0%
TOTAL, CERTIFICATED SALARIES			218,332,950.00	220,918,635.00	65,043,463.57	221,379,708.33	(461,073.33)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	712,345.00	711,565.00	231,907.94	861,363.00	(149,798.00)	-21.1%
Classified Support Salaries		2200	24,055,417.00	24,095,890.00	7,878,496.31	24,434,368.46	(338,478.46)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	4,947,833.00	4,929,978.00	1,446,739.15	4,604,972.00	325,006.00	6.6%
Clerical, Technical and Office Salaries		2400	18,103,130.00	18,122,845.00	5,656,538.83	18,257,041.00	(134,196.00)	-0.7%
Other Classified Salaries		2900	1,223,403.00	1,223,903.00	413,575.00	1,471,329.00	(247,426.00)	-20.2%
TOTAL, CLASSIFIED SALARIES			49,042,128.00	49,084,181.00	15,627,257.23	49,629,073.46	(544,892.46)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,743,207.00	17,955,804.00	5,263,726.04	18,440,980.88	(485,176.88)	-2.7%
PERS		3201-3202	4,280,498.00	4,282,055.00	1,342,843.06	4,363,046.00	(80,991.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	6,137,821.00	6,196,271.00	2,024,288.66	6,545,582.63	(349,311.63)	-5.6%
Health and Welfare Benefits		3401-3402	47,659,722.00	48,323,782.00	9,034,059.91	48,373,132.66	(49,350.66)	-0.1%
Unemployment Insurance		3501-3502	767,724.00	775,046.00	263,627.62	775,046.00	0.00	0.0%
Workers' Compensation		3601-3602	4,626,707.00	4,667,155.00	1,539,243.50	4,667,155.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,716,646.00	15,903,688.00	3,019,893.41	15,948,030.78	(44,342.78)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,621,437.00	1,607,267.00	418,429.11	1,671,406.44	(64,139.44)	-4.0%
Other Employee Benefits		3901-3902	165,787.00	166,025.00	42,939.71	166,025.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98,719,549.00	99,877,093.00	22,949,051.02	100,950,405.39	(1,073,312.39)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,888.00	2,888.00	569.24	2,888.00	0.00	0.0%
Books and Other Reference Materials		4200	12,188.00	39,428.00	9,745.24	39,428.00	0.00	0.0%
Materials and Supplies		4300	6,610,685.00	9,413,255.00	2,353,703.66	7,640,033.00	1,773,222.00	18.8%
Noncapitalized Equipment		4400	2,489,672.00	3,012,979.00	(186,872.98)	3,624,128.00	(611,149.00)	-20.3%
Food		4700	0.00	1,000.00	0.00	0.00	1,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			9,115,433.00	12,469,550.00	2,177,145.16	11,306,477.00	1,163,073.00	9.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	732,483.00	294,236.08	732,483.00	0.00	0.0%
Travel and Conferences		5200	328,071.00	324,185.00	75,534.45	386,104.00	(61,919.00)	-19.1%
Dues and Memberships		5300	110,459.00	110,459.00	53,590.70	100,685.00	9,774.00	8.8%
Insurance		5400-5450	2,139,780.00	2,160,531.00	712,516.52	2,192,200.00	(31,669.00)	-1.5%
Operations and Housekeeping Services		5500	14,800,086.00	14,800,086.00	4,052,111.83	15,073,812.00	(273,726.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,619,211.00	4,654,128.00	394,799.35	3,919,789.00	734,339.00	15.8%
Transfers of Direct Costs		5710	188,671.00	203,601.00	479,990.65	403,451.00	(199,850.00)	-98.2%
Transfers of Direct Costs - Interfund		5750	(117,330.00)	(128,517.00)	(40,221.62)	(128,517.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,321,484.00	4,915,525.00	653,004.21	4,482,700.00	432,825.00	8.8%
Communications		5900	1,067,127.00	971,479.00	726,606.60	971,479.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,457,559.00	28,743,960.00	7,402,168.77	28,134,186.00	609,774.00	2.1%

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	(3,897.00)	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	4,855,136.00	4,900,136.00	679,586.96	4,900,136.00	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	332,678.00	295,209.00	(663,655.53)	295,209.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,187,814.00	5,195,345.00	12,034.43	5,195,345.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 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	664,823.00	664,823.00	221,607.00	221,607.00	443,216.00	66.7%
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	490,078.00	490,078.00	0.00	806,781.46	(316,703.46)	-64.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,154,901.00	1,154,901.00	221,607.00	1,028,388.46	126,512.54	11.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,561,995.00)	(14,134,349.00)	(35,364.34)	(13,069,085.66)	(1,065,263.34)	7.5%
Transfers of Indirect Costs - Interfund		7350	(2,503,730.00)	(2,625,276.00)	0.00	(2,625,276.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,065,725.00)	(16,759,625.00)	(35,364.34)	(15,694,361.66)	(1,065,263.34)	6.4%
TOTAL, EXPENDITURES			394,944,609.00	400,684,040.00	113,397,362.84	401,929,221.98	(1,245,181.98)	-0.3%

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	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(50,559,466.00)	(50,993,511.00)	0.00	(50,918,832.00)	74,679.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,559,466.00)	(50,993,511.00)	0.00	(50,918,832.00)	74,679.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(50,475,466.00)	(50,909,511.00)	0.00	(50,834,832.00)	74,679.00	-0.1%

2008-09 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	13,604,839.00	13,604,839.00	0.00	13,299,886.50	(304,952.50)	-2.2%
2) Federal Revenue		8100-8299	89,410,166.00	99,227,278.00	(8,199,508.98)	87,461,744.25	(11,765,533.75)	-11.9%
3) Other State Revenue		8300-8599	123,233,580.00	128,158,099.00	15,395,750.10	125,918,190.47	(2,239,908.53)	-1.7%
4) Other Local Revenue		8600-8799	7,351,538.00	7,668,431.00	(116,949.99)	7,582,492.29	(85,938.71)	-1.1%
5) TOTAL, REVENUES			233,600,123.00	248,658,647.00	7,079,291.13	234,262,313.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	111,432,338.00	114,410,224.00	31,981,640.43	106,294,211.76	8,116,012.24	7.1%
2) Classified Salaries		2000-2999	46,124,704.00	46,315,191.99	14,048,219.40	44,016,932.11	2,298,259.88	5.0%
3) Employee Benefits		3000-3999	56,912,244.00	57,845,337.00	13,093,113.40	56,617,045.53	1,228,291.47	2.1%
4) Books and Supplies		4000-4999	54,918,427.00	66,556,463.01	10,310,575.99	37,430,874.17	29,125,588.84	43.8%
5) Services and Other Operating Expenditures		5000-5999	20,709,627.00	22,291,911.00	4,487,624.58	20,531,061.75	1,760,849.25	7.9%
6) Capital Outlay		6000-6999	1,179,768.00	5,719,216.00	3,192,517.35	4,772,094.74	947,121.26	16.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,950,201.00	1,950,201.00	(290,803.29)	1,950,201.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,561,995.00	14,134,349.00	35,364.34	13,069,085.66	1,065,263.34	7.5%
9) TOTAL, EXPENDITURES			306,789,304.00	329,222,893.00	76,858,252.20	284,681,506.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,189,181.00)	(80,564,246.00)	(69,778,961.07)	(50,419,193.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
b) Transfers Out		7600-7629	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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	50,559,466.00	50,993,511.00	0.00	50,918,832.00	(74,679.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,559,466.00	50,993,511.00	0.00	50,918,832.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,629,715.00)	(29,570,735.00)	(69,778,961.07)	499,638.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,478,373.79	29,570,735.55		29,570,735.55	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)			30,478,373.79	29,570,735.55		29,570,735.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,478,373.79	29,570,735.55		29,570,735.55		
2) Ending Balance, June 30 (E + F1e)			7,848,658.79	0.55		30,070,374.34		
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						30,070,374.34		
d) Unappropriated Amount		9790	7,848,658.79	0.55				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	609,905.00	609,905.00	0.00	304,952.50	(304,952.50)	-50.0%
Special Education ADA Transfer	6500	8091	12,994,934.00	12,994,934.00	0.00	12,994,934.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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			13,604,839.00	13,604,839.00	0.00	13,299,886.50	(304,952.50)	-2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,450,540.00	13,450,540.00	(3,362,633.50)	13,450,540.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,072,330.00	1,134,694.00	(293,803.94)	1,339,567.53	204,873.53	18.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	65,830,461.00	72,498,578.00	(2,562,040.87)	64,302,056.27	(8,196,521.73)	-11.3%

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)
Vocational and Applied Technology Education	3500-3699	8290	1,058,862.00	1,058,862.00	(375,445.79)	1,056,109.97	(2,752.03)	-0.3%
Safe and Drug Free Schools	3700-3799	8290	636,362.00	876,493.00	240,240.23	774,780.21	(101,712.79)	-11.6%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	7,361,611.00	10,208,111.00	(1,845,825.11)	6,538,690.27	(3,669,420.73)	-35.9%
TOTAL, FEDERAL REVENUE			89,410,166.00	99,227,278.00	(8,199,508.98)	87,461,744.25	(11,765,533.75)	-11.9%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	463,147.00	541,423.00	26,313.00	231,573.50	(309,849.50)	-57.2%
Prior Years	2430	8319	0.00	0.00	(83,532.00)	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	682,694.00	281,695.00	682,694.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	(727,249.00)	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	40,906,142.00	40,906,142.00	2,137,717.00	40,906,142.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(1,822,974.23)	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	732,300.00	783,209.00	0.00	783,209.00	0.00	0.0%
Home-to-School Transportation	7230	8311	3,526,601.00	3,770,544.00	675,074.00	3,770,544.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	20,998,688.00	22,459,967.00	2,245,849.00	22,459,967.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,252,965.00	1,339,661.00	122,884.00	1,339,661.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	78,764.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(866,474.50)	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,690,947.00	1,427,911.00	116,168.28	1,427,911.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	1,861,578.00	1,361,137.00	479,300.00	1,361,137.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	2,241,031.00	2,406,736.00	0.00	2,406,736.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	4,859,716.00	5,075,640.00	524,861.00	5,075,640.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	303,750.00	303,750.00	303,750.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	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	6605-6680	8590	214,950.00	330,615.00	(43,751.30)	177,317.67	(153,297.33)	-46.4%
Healthy Start	6240-6245	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%
Pupil Retention Block Grant	7390	8590	385,005.00	411,840.00	57,294.46	411,841.00	1.00	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)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	1,010,699.00	1,010,699.00	0.00	1,010,699.00	0.00	0.0%
Professional Development Block Grant	7393	8590	3,668,054.00	3,943,022.00	0.00	3,943,022.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	4,929,846.00	5,299,200.00	0.00	5,299,200.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	5,675,094.00	6,081,190.00	0.00	6,081,190.00	0.00	0.0%
Quality Education Investment Act	7400	8590	15,827,900.00	15,827,900.00	12,662,320.00	15,827,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,988,917.00	14,194,819.00	(772,258.61)	12,418,056.30	(1,776,762.70)	-12.5%
TOTAL, OTHER STATE REVENUE			123,233,580.00	128,158,099.00	15,395,750.10	125,918,190.47	2,239,908.53	-1.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,056,740.00	1,056,740.00	114,713.64	1,056,740.00	0.00	0.0%
Interagency Services	All Other	8677	2,364,621.00	2,364,621.00	0.00	2,364,621.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,930,177.00	4,247,070.00	(231,663.63)	4,161,131.29	(85,938.71)	-2.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2008-09 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,351,538.00	7,668,431.00	(116,949.99)	7,582,492.29	(85,938.71)	-1.1%
TOTAL, REVENUES			233,600,123.00	248,658,647.00	7,079,291.13	234,262,313.51	(14,396,333.49)	-5.8%

2008-09 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	73,294,168.00	74,451,717.00	20,202,310.39	69,926,431.55	4,525,285.45	6.1%
Certificated Pupil Support Salaries		1200	10,323,467.00	10,375,709.00	3,270,895.34	10,412,562.21	(36,853.21)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	23,825,580.00	25,691,550.00	7,294,264.38	22,087,386.79	3,604,163.21	14.0%
Other Certificated Salaries		1900	3,989,123.00	3,891,248.00	1,214,170.32	3,867,831.21	23,416.79	0.6%
TOTAL, CERTIFICATED SALARIES			111,432,338.00	114,410,224.00	31,981,640.43	106,294,211.76	8,116,012.24	7.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,334,635.00	18,442,029.99	5,354,365.48	17,661,402.58	780,627.41	4.2%
Classified Support Salaries		2200	18,930,444.00	18,972,574.00	6,072,641.63	18,309,796.20	662,777.80	3.5%
Classified Supervisors' and Administrators' Salaries		2300	2,236,808.00	2,236,808.00	656,009.53	2,129,363.11	107,444.89	4.8%
Clerical, Technical and Office Salaries		2400	5,882,935.00	5,982,458.00	1,771,880.93	5,409,532.13	572,925.87	9.6%
Other Classified Salaries		2900	739,882.00	681,322.00	193,321.83	506,838.09	174,483.91	25.6%
TOTAL, CLASSIFIED SALARIES			46,124,704.00	46,315,191.99	14,048,219.40	44,016,932.11	2,298,259.88	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,787,240.00	9,478,840.00	2,500,185.35	8,543,760.75	935,079.25	9.9%
PERS		3201-3202	3,130,350.00	3,161,655.00	1,066,510.05	3,172,277.93	(10,622.93)	-0.3%
OASDI/Medicare/Alternative		3301-3302	4,626,278.00	4,657,826.00	1,450,768.66	4,391,199.26	266,626.74	5.7%
Health and Welfare Benefits		3401-3402	26,968,190.00	27,089,804.00	5,277,406.37	27,041,536.73	48,267.27	0.2%
Unemployment Insurance		3501-3502	211,847.00	226,766.00	144,830.79	381,719.86	(154,953.86)	-68.3%
Workers' Compensation		3601-3602	2,686,885.00	2,699,902.00	848,425.91	2,679,405.88	20,496.12	0.8%
OPEB, Allocated		3701-3702	9,009,332.00	9,026,027.00	1,748,797.23	9,014,240.98	11,786.02	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,261,081.00	1,270,315.00	0.00	1,184,310.56	86,004.44	6.8%
Other Employee Benefits		3901-3902	231,041.00	234,202.00	56,189.04	208,593.58	25,608.42	10.9%
TOTAL, EMPLOYEE BENEFITS			56,912,244.00	57,845,337.00	13,093,113.40	56,617,045.53	1,228,291.47	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,940,456.00	5,505,527.00	3,307,974.67	5,561,887.21	(56,360.21)	-1.0%
Books and Other Reference Materials		4200	8,046,054.00	6,969,544.00	5,772.01	104,666.27	6,864,877.73	98.5%
Materials and Supplies		4300	39,817,409.00	49,905,116.43	5,892,675.89	28,130,290.36	21,774,826.07	43.6%
Noncapitalized Equipment		4400	2,064,944.00	4,136,275.58	1,104,153.42	3,634,030.33	502,245.25	12.1%
Food		4700	49,564.00	40,000.00	0.00	0.00	40,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			54,918,427.00	66,556,463.01	10,310,575.99	37,430,874.17	29,125,588.84	43.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,109,774.00	3,195,811.00	998,180.55	4,747,637.35	(1,551,826.35)	-48.6%
Travel and Conferences		5200	1,086,961.00	1,541,414.00	526,881.12	960,474.93	580,939.07	37.7%
Dues and Memberships		5300	22,397.00	21,897.00	7,468.50	10,819.00	11,078.00	50.6%
Insurance		5400-5450	1,242,247.00	1,248,515.00	392,020.87	1,245,894.32	2,620.68	0.2%
Operations and Housekeeping Services		5500	79,061.00	79,061.00	37,678.59	77,665.28	1,395.72	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,124,180.00	2,206,878.00	633,547.51	2,061,216.39	145,661.61	6.6%
Transfers of Direct Costs		5710	(188,671.00)	(68,312.00)	(242,454.10)	(403,451.00)	335,139.00	-490.6%
Transfers of Direct Costs - Interfund		5750	(3,604,514.00)	(3,584,326.00)	(1,208,931.70)	(3,599,614.59)	15,288.59	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	17,764,572.00	17,527,893.00	3,303,014.78	15,329,967.88	2,197,925.12	12.5%
Communications		5900	73,620.00	123,080.00	40,218.46	100,452.19	22,627.81	18.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,709,627.00	22,291,911.00	4,487,624.58	20,531,061.75	1,760,849.25	7.9%

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	46,093.00	4,219,329.00	3,083,189.54	3,909,046.35	310,282.65	7.4%
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	642,166.00	1,008,378.00	79,190.39	375,208.39	633,169.61	62.8%
Equipment Replacement		6500	491,509.00	491,509.00	30,137.42	487,840.00	3,669.00	0.7%
TOTAL, CAPITAL OUTLAY			1,179,768.00	5,719,216.00	3,192,517.35	4,772,094.74	947,121.26	16.6%
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	260,024.00	260,024.00	21,996.83	260,024.00	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	1,677,177.00	1,677,177.00	(312,800.12)	1,677,177.00	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,950,201.00	1,950,201.00	(290,803.29)	1,950,201.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,561,995.00	14,134,349.00	35,364.34	13,069,085.66	1,065,263.34	7.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,561,995.00	14,134,349.00	35,364.34	13,069,085.66	1,065,263.34	7.5%
TOTAL, EXPENDITURES			306,789,304.00	329,222,893.00	76,858,252.20	284,681,506.72	44,541,386.28	13.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	50,559,466.00	50,993,511.00	0.00	50,918,832.00	(74,679.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			50,559,466.00	50,993,511.00	0.00	50,918,832.00	(74,679.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,559,466.00	50,993,511.00	0.00	50,918,832.00	74,679.00	-0.1%

2008-09 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	396,696,807.00	399,079,796.00	100,616,004.48	398,737,424.56	(342,371.44)	-0.1%
2) Federal Revenue		8100-8299	89,410,166.00	99,227,278.00	(8,199,508.98)	87,461,744.25	(11,765,533.75)	-11.9%
3) Other State Revenue		8300-8599	160,470,658.00	165,210,882.00	16,826,323.92	163,670,973.47	(1,539,908.53)	-0.9%
4) Other Local Revenue		8600-8799	17,193,849.00	18,598,899.00	2,557,157.53	20,412,960.29	1,814,061.29	9.8%
5) TOTAL, REVENUES			663,771,480.00	682,116,855.00	111,799,976.95	670,283,102.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	329,765,288.00	335,328,859.00	97,025,104.00	327,673,920.09	7,654,938.91	2.3%
2) Classified Salaries		2000-2999	95,166,832.00	95,399,372.99	29,675,476.63	93,646,005.57	1,753,367.42	1.8%
3) Employee Benefits		3000-3999	155,631,793.00	157,722,430.00	36,042,164.42	157,567,450.92	154,979.08	0.1%
4) Books and Supplies		4000-4999	64,033,860.00	79,026,013.01	12,487,721.15	48,737,351.17	30,288,661.84	38.3%
5) Services and Other Operating Expenditures		5000-5999	50,167,186.00	51,035,871.00	11,889,793.35	48,665,247.75	2,370,623.25	4.6%
6) Capital Outlay		6000-6999	6,367,582.00	10,914,561.00	3,204,551.78	9,967,439.74	947,121.26	8.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,105,102.00	3,105,102.00	(69,196.29)	2,978,589.46	126,512.54	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,503,730.00)	(2,625,276.00)	0.00	(2,625,276.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			701,733,913.00	729,906,933.00	190,255,615.04	686,610,728.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(37,962,433.00)	(47,790,078.00)	(78,455,638.09)	(16,327,626.13)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,440,409.00	3,440,409.00	0.00	3,440,409.00	0.00	0.0%
b) Transfers Out		7600-7629	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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		
4) TOTAL, OTHER FINANCING SOURCES/USES			84,000.00	84,000.00	0.00	84,000.00		

2008-09 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,878,433.00)	(47,706,078.00)	(78,455,638.09)	(16,243,626.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,892,604.42	85,051,991.55		84,960,865.55	(91,126.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,892,604.42	85,051,991.55		84,960,865.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,892,604.42	85,051,991.55		84,960,865.55		
2) Ending Balance, June 30 (E + F1e)			43,014,171.42	37,345,913.55		68,717,239.42		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	202,054.00	100,464.00		100,464.00		
Stores		9712	2,741,021.00	3,351,593.00		3,351,593.00		
Prepaid Expenditures		9713	23,145.00	31,892.00		31,892.00		
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	32,199,292.63	33,861,964.00		35,162,916.08		
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						30,070,374.34		
d) Unappropriated Amount		9790	7,848,658.79	0.55				

2008-09 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	354,898,477.00	357,281,466.00	126,589,775.00	356,960,959.56	(320,506.44)	-0.1%
Charter Schools General Purpose Entitlement - State Aid		8015	1,223,243.00	1,223,243.00	281,485.00	1,223,243.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(29,422,147.29)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	421,572.00	421,572.00	0.00	421,572.00	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	36,031,285.00	36,031,285.00	263,008.17	36,031,285.00	0.00	0.0%
Unsecured Roll Taxes		8042	54,457.00	54,457.00	242,354.61	54,457.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,746,306.00	3,746,306.00	1,966,685.09	3,746,306.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	564,536.73	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			396,375,340.00	398,758,329.00	100,485,697.31	398,437,822.56	(320,506.44)	-0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(13,604,839.00)	(13,604,839.00)	0.00	(13,299,886.50)	304,952.50	-2.2%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	609,905.00	609,905.00	0.00	304,952.50	(304,952.50)	-50.0%
Special Education ADA Transfer	6500	8091	12,994,934.00	12,994,934.00	0.00	12,994,934.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	3,090,258.00	3,090,258.00	418,429.11	3,068,393.00	(21,865.00)	-0.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,768,791.00)	(2,768,791.00)	(288,121.94)	(2,768,791.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			396,695,807.00	399,079,796.00	100,616,004.48	398,737,424.56	(342,371.44)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,450,540.00	13,450,540.00	(3,362,633.50)	13,450,540.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,072,330.00	1,134,694.00	(293,803.94)	1,339,567.53	204,873.53	18.1%
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%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	65,830,461.00	72,498,578.00	(2,562,040.87)	64,302,056.27	(8,196,521.73)	-11.3%

2008-09 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)
Vocational and Applied Technology Education	3500-3699	8290	1,058,862.00	1,058,862.00	(375,445.79)	1,056,109.97	(2,752.03)	-0.3%
Safe and Drug Free Schools	3700-3799	8290	636,362.00	876,493.00	240,240.23	774,780.21	(101,712.79)	-11.6%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	7,361,611.00	10,208,111.00	(1,845,825.11)	6,538,690.27	(3,669,420.73)	-35.9%
TOTAL, FEDERAL REVENUE			89,410,166.00	99,227,278.00	(8,199,508.98)	87,461,744.25	(11,765,533.75)	-11.9%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	4,420,667.00	4,461,831.00	628,362.00	4,461,831.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	(1,250,535.00)	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	463,147.00	541,423.00	26,313.00	231,573.50	(309,849.50)	-57.2%
Prior Years	2430	8319	0.00	0.00	(83,532.00)	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	682,694.00	281,695.00	682,694.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	(727,249.00)	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	40,906,142.00	40,906,142.00	2,137,717.00	40,906,142.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(1,822,974.23)	0.00	0.00	0.0%
Gifted and Talented Pupils								
	7140	8311	732,300.00	783,209.00	0.00	783,209.00	0.00	0.0%
Home-to-School Transportation								
	7230	8311	3,526,601.00	3,770,544.00	675,074.00	3,770,544.00	0.00	0.0%
School Improvement Program								
	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid								
	7090-7091	8311	20,998,688.00	22,459,967.00	2,245,849.00	22,459,967.00	0.00	0.0%
Spec. Ed. Transportation								
	7240	8311	1,252,965.00	1,339,661.00	122,884.00	1,339,661.00	0.00	0.0%
All Other State Apportionments - Current Year								
	All Other	8311	0.00	0.00	78,764.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years								
	All Other	8319	0.00	0.00	(866,474.50)	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	20,533,986.00	20,533,986.00	4,509,981.00	21,233,986.00	700,000.00	3.4%
Class Size Reduction, Grade Nine								
		8435	1,185,648.00	1,185,648.00	0.00	1,185,648.00	0.00	0.0%
Charter Schools Categorical Block Grant								
		8480	128,250.00	128,250.00	0.00	128,250.00	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	10,784,474.00	10,295,979.00	(2,225,344.75)	10,295,979.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions								
		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant								
	6760	8590	1,861,578.00	1,361,137.00	479,300.00	1,361,137.00	0.00	0.0%
Miller Unruh Reading Program								
	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program								
	7080	8590	2,241,031.00	2,406,736.00	0.00	2,406,736.00	0.00	0.0%
Instructional Materials								
	7155, 7156, 7157, 7158, 7160, 7170	8590	4,859,716.00	5,075,640.00	524,861.00	5,075,640.00	0.00	0.0%
Staff Development								
	7294, 7295, 7296	8590	0.00	303,750.00	303,750.00	303,750.00	0.00	0.0%
Tenth Grade Counseling								
	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants								
	7100-7125	8590	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								
	6605-6680	8590	214,950.00	330,615.00	(43,751.30)	177,317.67	(153,297.33)	-46.4%
Healthy Start								
	6240-6245	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%
Pupil Retention Block Grant								
	7390	8590	385,005.00	411,840.00	57,294.46	411,841.00	1.00	0.0%

2008-09 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)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	1,010,699.00	1,010,699.00	0.00	1,010,699.00	0.00	0.0%
Professional Development Block Grant	7393	8590	3,668,054.00	3,943,022.00	0.00	3,943,022.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	4,929,846.00	5,299,200.00	0.00	5,299,200.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	5,675,094.00	6,081,190.00	0.00	6,081,190.00	0.00	0.0%
Quality Education Investment Act	7400	8590	15,827,900.00	15,827,900.00	12,662,320.00	15,827,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,863,917.00	16,069,819.00	(887,979.76)	14,293,056.30	(1,776,762.70)	-11.1%
TOTAL, OTHER STATE REVENUE			160,470,658.00	165,210,882.00	16,826,323.92	163,670,973.47	(1,539,908.53)	-0.9%
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%
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	0.00	0.00	19,785.03	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	233,375.00	233,375.00	122,119.25	233,375.00	0.00	0.0%
Interest		8660	3,500,000.00	4,500,000.00	168,070.00	4,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,056,740.00	1,056,740.00	114,713.64	1,056,740.00	0.00	0.0%
Interagency Services	All Other	8677	2,364,621.00	2,364,621.00	0.00	2,364,621.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,251,227.00	1,251,227.00	274,721.24	1,251,227.00	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	5,224,377.00	5,629,427.00	2,490,681.76	7,443,488.29	1,814,061.29	32.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2008-09 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)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 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	3,563,509.00	3,563,509.00	(632,933.39)	3,563,509.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,193,849.00	18,598,899.00	2,557,157.53	20,412,960.29	1,814,061.29	9.8%
TOTAL, REVENUES			663,771,480.00	682,116,855.00	111,799,976.95	670,283,102.57	(11,833,752.43)	-1.7%

2008-09 First Interim
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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	263,393,272.00	267,165,106.00	76,229,748.95	262,643,193.88	4,521,912.12	1.7%
Certificated Pupil Support Salaries		1200	18,328,315.00	18,380,557.00	5,595,375.27	18,661,423.21	(280,866.21)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	43,897,882.00	45,735,252.00	13,836,774.34	42,199,099.79	3,536,152.21	7.7%
Other Certificated Salaries		1900	4,145,819.00	4,047,944.00	1,363,205.44	4,170,203.21	(122,259.21)	-3.0%
TOTAL, CERTIFICATED SALARIES			329,765,288.00	335,328,859.00	97,025,104.00	327,673,920.09	7,654,938.91	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	19,046,980.00	19,153,594.99	5,586,273.42	18,522,765.58	630,829.41	3.3%
Classified Support Salaries		2200	42,985,861.00	43,068,464.00	13,951,137.94	42,744,164.66	324,299.34	0.8%
Classified Supervisors' and Administrators' Salaries		2300	7,184,641.00	7,166,786.00	2,102,748.68	6,734,335.11	432,450.89	6.0%
Clerical, Technical and Office Salaries		2400	23,986,065.00	24,105,303.00	7,428,419.76	23,666,573.13	438,729.87	1.8%
Other Classified Salaries		2900	1,963,285.00	1,905,225.00	606,896.83	1,978,167.09	(72,942.09)	-3.8%
TOTAL, CLASSIFIED SALARIES			95,166,832.00	95,399,372.99	29,675,476.63	93,646,005.57	1,753,367.42	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,530,447.00	27,434,644.00	7,763,911.39	26,984,741.63	449,902.37	1.6%
PERS		3201-3202	7,410,848.00	7,443,710.00	2,409,353.11	7,535,323.93	(91,613.93)	-1.2%
OASDI/Medicare/Alternative		3301-3302	10,764,099.00	10,854,097.00	3,475,057.32	10,936,781.89	(82,684.89)	-0.8%
Health and Welfare Benefits		3401-3402	74,627,912.00	75,413,586.00	14,311,466.28	75,414,669.39	(1,083.39)	0.0%
Unemployment Insurance		3501-3502	979,571.00	1,001,812.00	408,458.41	1,156,765.86	(154,953.86)	-15.5%
Workers' Compensation		3601-3602	7,313,592.00	7,367,057.00	2,387,669.41	7,346,560.88	20,496.12	0.3%
OPEB, Allocated		3701-3702	24,725,978.00	24,929,715.00	4,768,690.64	24,962,271.76	(32,556.76)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,882,518.00	2,877,582.00	418,429.11	2,855,717.00	21,865.00	0.8%
Other Employee Benefits		3901-3902	396,828.00	400,227.00	99,128.75	374,618.58	25,608.42	6.4%
TOTAL, EMPLOYEE BENEFITS			155,631,793.00	157,722,430.00	36,042,164.42	157,567,450.92	154,979.08	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,943,344.00	5,508,415.00	3,308,543.91	5,564,775.21	(56,360.21)	-1.0%
Books and Other Reference Materials		4200	8,058,242.00	7,008,972.00	15,517.25	144,094.27	6,864,877.73	97.9%
Materials and Supplies		4300	46,428,094.00	59,318,371.43	8,246,379.55	35,770,323.36	23,548,048.07	39.7%
Noncapitalized Equipment		4400	4,554,616.00	7,149,254.58	917,280.44	7,258,158.33	(108,903.75)	-1.5%
Food		4700	49,564.00	41,000.00	0.00	0.00	41,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			64,033,860.00	79,026,013.01	12,487,721.15	48,737,351.17	30,288,661.84	38.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,109,774.00	3,928,294.00	1,292,416.63	5,480,120.35	(1,551,826.35)	-39.5%
Travel and Conferences		5200	1,415,032.00	1,865,599.00	602,415.57	1,346,578.93	519,020.07	27.8%
Dues and Memberships		5300	132,856.00	132,356.00	61,059.20	111,504.00	20,852.00	15.8%
Insurance		5400-5450	3,382,027.00	3,409,046.00	1,104,537.39	3,438,094.32	(29,048.32)	-0.9%
Operations and Housekeeping Services		5500	14,879,147.00	14,879,147.00	4,089,790.42	15,151,477.28	(272,330.28)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,743,391.00	6,861,006.00	1,028,346.86	5,981,005.39	880,000.61	12.8%
Transfers of Direct Costs		5710	0.00	135,289.00	237,536.55	0.00	135,289.00	100.0%
Transfers of Direct Costs - Interfund		5750	(3,721,844.00)	(3,712,843.00)	(1,249,153.32)	(3,728,131.59)	15,288.59	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	24,086,056.00	22,443,418.00	3,956,018.99	19,812,667.88	2,630,750.12	11.7%
Communications		5900	1,140,747.00	1,094,559.00	766,825.06	1,071,931.19	22,627.81	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,167,186.00	51,035,871.00	11,889,793.35	48,665,247.75	2,370,623.25	4.6%

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General Fund
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CAPITAL OUTLAY								
Land		6100	0.00	0.00	(3,897.00)	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	4,901,229.00	9,119,465.00	3,762,776.50	8,809,182.35	310,282.65	3.4%
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	974,844.00	1,303,587.00	(584,465.14)	670,417.39	633,169.61	48.6%
Equipment Replacement		6500	491,509.00	491,509.00	30,137.42	487,840.00	3,669.00	0.7%
TOTAL, CAPITAL OUTLAY			6,367,582.00	10,914,561.00	3,204,551.78	9,967,439.74	947,121.26	8.7%
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	260,024.00	260,024.00	21,996.83	260,024.00	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	1,677,177.00	1,677,177.00	(312,800.12)	1,677,177.00	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	664,823.00	664,823.00	221,607.00	221,607.00	443,216.00	66.7%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	503,078.00	503,078.00	0.00	819,781.46	(316,703.46)	-63.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,105,102.00	3,105,102.00	(69,196.29)	2,978,589.46	126,512.54	4.1%
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	(2,503,730.00)	(2,625,276.00)	0.00	(2,625,276.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,503,730.00)	(2,625,276.00)	0.00	(2,625,276.00)	0.00	0.0%
TOTAL, EXPENDITURES			701,733,913.00	729,906,933.00	190,255,615.04	686,610,728.70	43,296,204.30	5.9%

2008-09 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	3,440,409.00	3,440,409.00	0.00	3,440,409.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,440,409.00	3,440,409.00	0.00	3,440,409.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			84,000.00	84,000.00	0.00	84,000.00	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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	901,141.00	901,141.00	(975,698.21)	901,141.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,109,247.00	12,253,083.00	0.00	12,253,083.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,527,087.00	1,727,087.00	288,100.04	1,727,087.00	0.00	0.0%
5) TOTAL, REVENUES			12,537,475.00	14,881,311.00	(687,598.17)	14,881,311.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,680,636.00	5,584,192.00	2,276,905.33	5,584,192.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,807,996.00	1,800,822.00	587,458.55	1,800,196.00	626.00	0.0%
3) Employee Benefits		3000-3999	2,394,604.00	2,509,279.00	627,043.00	2,509,279.00	0.00	0.0%
4) Books and Supplies		4000-4999	591,763.00	1,239,937.00	315,039.71	1,239,937.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,643,556.00	2,928,944.00	785,766.78	2,928,944.00	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	496,880.00	592,222.00	0.00	592,222.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,615,435.00	14,655,396.00	4,592,233.37	14,854,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(77,960.00)	225,915.00	(5,279,831.54)	226,541.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,960.00)	225,915.00	(5,279,831.54)	226,541.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,585,902.90	5,797,160.63		5,787,160.63	(10,000.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,585,902.90	5,797,160.63		5,787,160.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,585,902.90	5,797,160.63		5,787,160.63		
2) Ending Balance, June 30 (E + F1e)			5,507,942.90	6,023,075.63		6,013,701.63		
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						6,013,701.63		
d) Unappropriated Amount		9790	5,507,942.90	6,023,075.63				

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)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	457,312.00	457,312.00	(717,629.99)	457,312.00	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	All Other	8290	443,829.00	443,829.00	(258,068.22)	443,829.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			901,141.00	901,141.00	(975,698.21)	901,141.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments Adult Education Current Year	6390	8311	10,109,247.00	12,253,083.00	694,169.00	12,253,083.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	(694,169.00)	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,109,247.00	12,253,083.00	0.00	12,253,083.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	(47,120.31)	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	478,414.00	478,414.00	137,481.43	478,414.00	0.00	0.0%
Interagency Services		8677	218,944.00	218,944.00	23,857.40	218,944.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	679,729.00	879,729.00	173,871.52	879,729.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,527,087.00	1,727,087.00	288,100.04	1,727,087.00	0.00	0.0%
TOTAL REVENUES			12,537,475.00	14,881,311.00	(687,598.17)	14,881,311.00		

2008-09 First Interim
Adult Education Fund
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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,124,804.00	4,069,769.00	1,738,429.57	4,069,769.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	974,887.00	940,804.00	275,347.60	940,804.00	0.00	0.0%
Other Certificated Salaries		1900	580,945.00	573,619.00	283,128.16	573,619.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,680,636.00	5,584,192.00	2,276,905.33	5,584,192.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	52,453.00	52,453.00	18,299.62	52,453.00	0.00	0.0%
Classified Support Salaries		2200	601,277.00	584,426.00	191,163.07	584,426.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,079,266.00	1,090,944.00	355,662.83	1,090,318.00	626.00	0.1%
Other Classified Salaries		2900	75,000.00	72,999.00	22,333.03	72,999.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,807,996.00	1,800,822.00	587,458.55	1,800,196.00	626.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	458,254.00	463,978.00	160,554.41	463,978.00	0.00	0.0%
PERS		3201-3202	141,182.00	150,019.00	50,776.04	150,019.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	202,701.00	211,394.00	79,474.47	211,394.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,035,076.00	1,099,031.00	204,516.10	1,099,031.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,760.00	12,348.00	8,832.92	12,348.00	0.00	0.0%
Workers' Compensation		3601-3602	130,976.00	133,701.00	51,603.49	133,701.00	0.00	0.0%
OPEB, Allocated		3701-3702	345,020.00	355,366.00	68,171.99	355,366.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	65,838.00	70,774.00	0.00	70,774.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,797.00	12,668.00	3,113.58	12,668.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,394,604.00	2,509,279.00	627,043.00	2,509,279.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	306,000.00	307,500.00	78,644.05	307,500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	283,763.00	930,437.00	236,395.66	930,437.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			591,763.00	1,239,937.00	315,039.71	1,239,937.00	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 Column B & D (F)
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	43,838.00	26,688.00	7,087.47	26,688.00	0.00	0.0%
Dues and Memberships		5300	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Insurance		5400-5450	60,889.00	61,969.00	23,890.48	61,969.00	0.00	0.0%
Operations and Housekeeping Services		5500	258,957.00	362,704.00	89,684.37	362,704.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	142,000.00	(6,156.13)	142,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	1,644.00	0.00	0.00	1,644.00	100.0%
Transfers of Direct Costs - Interfund		5750	161,900.00	238,900.00	62,454.02	238,544.00	(1,644.00)	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	1,062,192.00	2,091,039.00	607,547.00	2,091,039.00	0.00	0.0%
Communications		5900	1,500.00	1,500.00	1,299.57	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,843,556.00	2,928,944.00	785,786.78	2,928,944.00	0.00	0.0%
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%
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, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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 - Interfund		7350	496,880.00	592,222.00	0.00	592,222.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			496,880.00	592,222.00	0.00	592,222.00	0.00	0.0%
TOTAL, EXPENDITURES			12,615,435.00	14,655,396.00	4,592,233.37	14,654,770.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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)			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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	273,931.00	256,041.00	(33,473.16)	256,041.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,256,980.00	7,841,370.00	2,744,147.14	7,841,370.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,804.74	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,530,911.00	8,097,411.00	2,713,478.72	8,097,411.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,304,724.00	3,198,994.00	965,026.97	3,198,994.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,510,551.00	1,495,551.00	453,495.26	1,495,551.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,689,971.00	1,703,701.00	358,597.65	1,703,701.00	0.00	0.0%
4) Books and Supplies		4000-4999	320,815.00	1,009,619.00	118,614.90	1,012,552.11	(2,933.11)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	270,759.00	244,946.00	48,538.73	244,946.00	0.00	0.0%
6) Capital Outlay		6000-6999	37,562.00	16,000.00	0.00	16,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	92,289.00	92,289.00	0.00	92,289.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	350,236.00	376,441.00	0.00	376,441.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,576,907.00	8,137,541.00	1,944,273.51	8,140,474.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(45,996.00)	(40,130.00)	769,205.21	(43,063.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,996.00)	(40,130.00)	769,205.21	(43,063.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,996.30	43,063.11		43,063.11	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)			45,996.30	43,063.11		43,063.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,996.30	43,063.11		43,063.11		
2) Ending Balance, June 30 (E + F1e)			0.30	2,933.11		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.30	2,933.11				

2008-09 First Interim
Child Development Fund
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 Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	42,644.00	24,754.00	3,484.37	24,754.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	231,287.00	231,287.00	(36,957.53)	231,287.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			273,931.00	256,041.00	(33,473.16)	256,041.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,844.00	1,622.00	158.50	1,622.00	0.00	0.0%
Child Development Apportionments		8530	1,765,258.00	1,835,868.00	785,115.24	1,835,868.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055-6056	8590	4,374,850.00	4,849,852.00	2,535,472.48	4,849,852.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,114,028.00	1,154,028.00	(576,599.08)	1,154,028.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,256,980.00	7,841,370.00	2,744,147.14	7,841,370.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	0.00	0.00	(11,769.91)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	14,574.65	0.00	0.00	0.0%
Interagency Services		8677	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								
All Other Local Revenue		8699	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			0.00	0.00	2,804.74	0.00	0.00	0.0%
TOTAL REVENUES			7,530,911.00	8,097,411.00	2,713,478.72	8,097,411.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,682,416.00	2,533,815.00	787,520.86	2,576,686.00	(42,871.00)	-1.7%
Certificated Pupil Support Salaries		1200	349,542.00	349,542.00	106,382.76	349,542.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,458.00	104,458.00	35,859.91	104,458.00	0.00	0.0%
Other Certificated Salaries		1900	168,308.00	211,179.00	35,263.44	168,308.00	42,871.00	20.3%
TOTAL, CERTIFICATED SALARIES			3,304,724.00	3,198,994.00	965,026.97	3,198,994.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,400,225.00	1,385,225.00	395,911.38	1,385,225.00	0.00	0.0%
Classified Support Salaries		2200	10,698.00	10,698.00	3,791.44	10,698.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,628.00	99,628.00	53,792.44	99,628.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,510,551.00	1,495,551.00	453,495.26	1,495,551.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	252,415.00	252,415.00	71,382.04	252,415.00	0.00	0.0%
PERS		3201-3202	58,148.00	60,337.00	12,229.90	60,337.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	126,996.00	129,944.00	37,820.19	129,944.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	850,063.00	855,612.00	153,134.13	855,612.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,348.00	3,392.00	4,463.49	3,392.00	0.00	0.0%
Workers' Compensation		3601-3602	82,033.00	82,033.00	26,067.39	82,033.00	0.00	0.0%
OPEB, Allocated		3701-3702	283,354.00	283,354.00	51,044.65	283,354.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,248.00	26,248.00	0.00	26,248.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,366.00	10,366.00	2,455.86	10,366.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,689,971.00	1,703,701.00	358,597.65	1,703,701.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	297,815.00	989,552.00	118,614.90	989,552.11	(0.11)	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	20,000.00	17,067.00	0.00	20,000.00	(2,933.00)	-17.2%
TOTAL, BOOKS AND SUPPLIES			320,815.00	1,009,619.00	118,614.90	1,012,552.11	(2,933.11)	-0.3%

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)
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	1,600.00	9,044.00	3,136.22	9,044.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	37,970.00	37,970.00	12,088.45	37,970.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	2,559.50	10,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	4,345.00	0.00	4,345.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	1,500.00	1,675.72	0.00	1,500.00	100.0%
Transfers of Direct Costs - Interfund		5750	193,125.00	153,368.00	14,403.17	154,868.00	(1,500.00)	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	27,587.00	28,242.00	14,834.00	28,242.00	0.00	0.0%
Communications		5900	477.00	477.00	61.67	477.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,759.00	244,946.00	48,538.73	244,946.00	0.00	0.0%
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%
Equipment		6400	37,562.00	16,000.00	0.00	16,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,562.00	16,000.00	0.00	16,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	92,289.00	92,289.00	0.00	92,289.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			92,289.00	92,289.00	0.00	92,289.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	350,236.00	376,441.00	0.00	376,441.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			350,236.00	376,441.00	0.00	376,441.00	0.00	0.0%
TOTAL, EXPENDITURES			7,576,907.00	8,137,541.00	1,944,273.51	8,140,474.11		

2008-09 First Interim
Child Development Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	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)			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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,990,560.00	2,990,560.00	0.00	2,990,560.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	(41,941.49)	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,140,560.00	3,140,560.00	(41,941.49)	3,140,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	97,000.00	613,407.00	192,708.96	613,407.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,973,332.00	9,516,090.00	3,757,892.96	9,516,090.00	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			9,070,332.00	10,129,497.00	3,950,401.92	10,129,497.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,929,772.00)	(6,988,937.00)	(3,992,343.41)	(6,988,937.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	0.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.00	3,356,409.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,573,363.00)	(3,632,528.00)	(3,992,343.41)	(3,632,528.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,573,363.00	3,632,527.97		3,632,527.97	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)			2,573,363.00	3,632,527.97		3,632,527.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,573,363.00	3,632,527.97		3,632,527.97		
2) Ending Balance, June 30 (E + F1e)			0.00	(0.03)		(0.03)		
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						(0.03)		
d) Unappropriated Amount		9790	0.00	(0.03)				

2008-09 First Interim
Deferred Maintenance Fund
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 Column B & D (F)
OTHER STATE REVENUE								
Deferred Maintenance Allowance		8540	2,990,560.00	2,990,560.00	0.00	2,990,560.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,990,560.00	2,990,560.00	0.00	2,990,560.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	(41,941.49)	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			150,000.00	150,000.00	(41,941.49)	150,000.00	0.00	0.0%
TOTAL, REVENUES			3,140,560.00	3,140,560.00	(41,941.49)	3,140,560.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	97,000.00	613,407.00	192,708.96	613,407.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,000.00	613,407.00	192,708.96	613,407.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,777,432.00	8,877,590.00	3,281,558.80	8,877,590.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	195,900.00	638,500.00	476,134.36	638,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,973,332.00	9,516,090.00	3,757,692.96	9,516,090.00	0.00	0.0%
CAPITAL OUTLAY								
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%
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)								
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%
TOTAL EXPENDITURES			9,070,332.00	10,129,497.00	3,950,401.92	10,129,497.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Capital Leases		8972	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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)			3,356,409.00	3,356,409.00	0.00	3,356,409.00		

2008-09 First Interim
Building Fund
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(208,819.45)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(208,819.45)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,408,624.00	20,305.94	111,000.00	1,297,624.00	92.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,423,624.00	20,305.94	126,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,423,624.00)	(229,125.39)	(126,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,567,050.00	30,567,050.00	18,787,622.00	30,567,050.00	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			(30,567,050.00)	(30,567,050.00)	(18,787,622.00)	(30,567,050.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,567,050.00)	(31,990,674.00)	(19,016,747.39)	(30,693,050.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,581,555.00	31,990,674.11		31,990,674.11	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)			34,581,555.00	31,990,674.11		31,990,674.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,581,555.00	31,990,674.11		31,990,674.11		
2) Ending Balance, June 30 (E + F1e)			4,014,505.00	0.11		1,297,624.11		
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						1,297,624.11		
d) Unappropriated Amount			4,014,505.00	0.11				

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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	(208,819.45)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	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			0.00	0.00	(208,819.45)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(208,819.45)	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	15,000.00	0.00	15,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	111,000.00	14,580.94	111,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,297,624.00	5,725.00	0.00	1,297,624.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,408,624.00	20,305.94	111,000.00	1,297,624.00	92.1%

2008-09 First Interim
Building Fund
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 Column B & D (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)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL EXPENDITURES			0.00	1,423,624.00	20,305.94	126,000.00		

2008-09 First Interim
Building Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,567,050.00	30,567,050.00	18,787,622.00	30,567,050.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,567,050.00	30,567,050.00	18,787,622.00	30,567,050.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			(30,567,050.00)	(30,567,050.00)	(18,787,622.00)	(30,567,050.00)		

2008-09 First Interim
Capital Facilities Fund
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,300,000.00	3,300,000.00	113,449.38	3,300,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,300,000.00	3,300,000.00	113,449.38	3,300,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	509,864.00	509,864.00	39,779.09	509,864.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,899,848.00	16,401,997.00	114,753.29	16,401,997.00	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			16,409,712.00	16,911,861.00	154,532.38	16,911,861.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,109,712.00)	(13,611,861.00)	(41,083.00)	(13,611,861.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	84,000.00	84,000.00	0.00	84,000.00	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			(84,000.00)	(84,000.00)	0.00	(84,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,193,712.00)	(13,695,861.00)	(41,083.00)	(13,695,861.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,193,712.00	13,695,860.93		13,695,860.93	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)			13,193,712.00	13,695,860.93		13,695,860.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,193,712.00	13,695,860.93		13,695,860.93		
2) Ending Balance, June 30 (E + F1e)			0.00	(0.07)		(0.07)		
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						(0.07)		
d) Unappropriated Amount		9790	0.00	(0.07)				

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)
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	(97,412.22)	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8661	2,800,000.00	2,800,000.00	210,861.60	2,800,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			3,300,000.00	3,300,000.00	113,449.38	3,300,000.00	0.00	0.0%
TOTAL, REVENUES			3,300,000.00	3,300,000.00	113,449.38	3,300,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	240,609.00	240,609.00	27,779.09	240,609.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	269,255.00	269,255.00	12,000.00	269,255.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			509,864.00	509,864.00	39,779.09	509,864.00	0.00	0.0%

2008-09 First Interim
Capital Facilities Fund
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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	2,000.00	1,002,000.00	2,300.00	1,002,000.00	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	15,889,075.00	15,371,224.00	103,514.51	15,371,224.00	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	28,773.00	28,773.00	8,938.78	28,773.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,899,848.00	16,401,997.00	114,753.29	16,401,997.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
TOTAL, EXPENDITURES			16,409,712.00	16,911,861.00	154,532.38	16,911,861.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			(84,000.00)	(84,000.00)	0.00	(84,000.00)		

2008-09 First Interim
State School Building Lease-Purchase Fund
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	334,139.92	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	353,139.82	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	687,279.74	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	687,279.74	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	687,279.74	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	334,139.92	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	334,139.92	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	353,139.82	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	353,139.82	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	687,279.74	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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 Column B & D (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)								
Other Transfers Out								
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%
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%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

2008-09 First Interim
State School Building Lease-Purchase Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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)			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)
A. REVENUES								
1) Revenue Limit Sources		6010-6099	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	34,414,303.00	34,414,303.00	15,626,681.00	34,414,303.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	(11,844.72)	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			34,564,303.00	34,564,303.00	15,614,836.28	34,564,303.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	410,065.00	410,065.00	0.00	410,065.00	0.00	0.0%
3) Employee Benefits		3000-3999	180,345.00	180,345.00	0.00	180,345.00	0.00	0.0%
4) Books and Supplies		4000-4999	398,872.00	398,872.00	0.00	398,872.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,536,381.00	4,559,337.00	1,087,963.40	3,950,681.59	608,655.41	13.3%
6) Capital Outlay		6000-6999	45,252,594.00	39,914,922.00	5,925,250.48	39,914,922.37	(0.37)	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			50,778,257.00	45,463,541.00	7,013,213.88	44,854,885.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,213,954.00)	(10,899,238.00)	8,601,622.40	(10,290,582.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	27,215,641.00	27,215,641.00	18,787,622.00	27,215,641.00	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			27,215,641.00	27,215,641.00	18,787,622.00	27,215,641.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,001,687.00	16,316,403.00	27,389,244.40	16,925,058.04		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(11,001,687.00)	(16,316,402.63)		(16,316,402.63)	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)			(11,001,687.00)	(16,316,402.63)		(16,316,402.63)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(11,001,687.00)	(16,316,402.63)		(16,316,402.63)		
2) Ending Balance, June 30 (E + F1e)			0.00	0.37		608,655.41		
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						608,655.41		
d) Unappropriated Amount			0.00	0.37				

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)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	34,414,303.00	34,414,303.00	15,626,681.00	34,414,303.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,414,303.00	34,414,303.00	15,626,681.00	34,414,303.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	(11,844.72)	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			150,000.00	150,000.00	(11,844.72)	150,000.00	0.00	0.0%
TOTAL, REVENUES			34,564,303.00	34,564,303.00	15,614,836.28	34,564,303.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	301,572.00	301,572.00	0.00	301,572.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,749.00	36,749.00	0.00	36,749.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,744.00	71,744.00	0.00	71,744.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			410,065.00	410,065.00	0.00	410,065.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	36,905.00	36,905.00	0.00	36,905.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,007.00	31,007.00	0.00	31,007.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	66,033.00	66,033.00	0.00	66,033.00	0.00	0.0%
Unemployment Insurance		3501-3502	204.00	204.00	0.00	204.00	0.00	0.0%
Workers' Compensation		3601-3602	7,177.00	7,177.00	0.00	7,177.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,011.00	22,011.00	0.00	22,011.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,484.00	16,484.00	0.00	16,484.00	0.00	0.0%
Other Employee Benefits		3901-3902	524.00	524.00	0.00	524.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			180,345.00	180,345.00	0.00	180,345.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	398,744.00	398,744.00	0.00	398,744.00	0.00	0.0%
Noncapitalized Equipment		4400	128.00	128.00	0.00	128.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			398,872.00	398,872.00	0.00	398,872.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,323.00	3,323.00	0.00	3,323.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,764,503.00	1,764,503.00	503,557.27	1,764,503.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,556,419.00	2,579,375.00	448,506.88	1,970,718.59	608,655.41	23.6%
Professional/Consulting Services and Operating Expenditures		5800	212,138.00	212,136.00	135,899.27	212,136.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,536,361.00	4,559,337.00	1,087,963.40	3,950,681.59	608,655.41	13.3%

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)
CAPITAL OUTLAY								
Land		6100	1,350,634.00	1,390,634.00	39,788.50	1,390,634.00	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	41,613,411.00	36,135,739.00	5,515,860.60	36,135,739.37	(0.37)	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	2,288,549.00	2,388,549.00	369,601.38	2,388,549.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,252,594.00	39,914,922.00	5,925,250.48	39,914,922.37	(0.37)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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%
TOTAL, EXPENDITURES			50,778,257.00	45,463,541.00	7,013,213.88	44,854,885.96		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	27,215,641.00	27,215,641.00	18,787,622.00	27,215,641.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,215,641.00	27,215,641.00	18,787,622.00	27,215,641.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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)			27,215,641.00	27,215,641.00	18,787,622.00	27,215,641.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	(27,691.27)	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	(27,691.27)	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	142,997.96	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	43,779.50	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	2,000.00	2,000.00	1,115.89	2,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,512,807.00	2,512,807.00	(1,264,847.62)	2,512,807.00	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			2,514,807.00	2,514,807.00	(1,076,954.27)	2,514,807.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,414,807.00)	(2,414,807.00)	1,049,283.00	(2,414,807.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000.00	5,000.00	0.00	5,000.00	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			(5,000.00)	(5,000.00)	0.00	(5,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,419,807.00)	(2,419,807.00)	1,049,263.00	(2,419,807.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,614,741.00	2,622,618.41		2,622,618.41	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)			2,614,741.00	2,622,618.41		2,622,618.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,614,741.00	2,622,618.41		2,622,618.41		
2) Ending Balance, June 30 (E + F1e)			194,934.00	202,811.41		202,811.41		
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						202,811.41		
d) Unappropriated Amount			194,934.00	202,811.41				

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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	100,000.00	100,000.00	(27,691.27)	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	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			100,000.00	100,000.00	(27,691.27)	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	(27,691.27)	100,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	105,654.58	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	12,978.98	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	24,464.40	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	142,997.96	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	12,872.17	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	10,324.69	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	13,206.87	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	409.63	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	2,389.26	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	4,402.28	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	174.60	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	43,779.50	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,105.89	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	10.00	2,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	2,000.00	1,115.89	2,000.00	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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	2,255,957.00	2,255,957.00	0.00	2,255,957.00	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	256,850.00	256,850.00	(1,264,847.62)	256,850.00	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			2,512,807.00	2,512,807.00	(1,264,847.62)	2,512,807.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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%
TOTAL, EXPENDITURES			2,514,807.00	2,514,807.00	(1,076,954.27)	2,514,807.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
From: General Fund/CSSF								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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)			(5,000.00)	(5,000.00)	0.00	(5,000.00)		

2008-09 First Interim
Bond Interest and Redemption Fund
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	586,613.00	586,613.00	0.00	586,613.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,398,983.00	27,398,983.00	446,223.22	27,398,983.00	0.00	0.0%
5) TOTAL, REVENUES			27,985,596.00	27,985,596.00	446,223.22	27,985,596.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,079,255.00	23,079,255.00	0.00	23,079,255.00	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			23,079,255.00	23,079,255.00	0.00	23,079,255.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,906,341.00	4,906,341.00	446,223.22	4,906,341.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,906,341.00	4,906,341.00	446,223.22	4,906,341.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,413,472.00	23,116,083.25		23,116,083.25	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)			28,413,472.00	23,116,083.25		23,116,083.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,413,472.00	23,116,083.25		23,116,083.25		
2) Ending Balance, June 30 (E + F1e)			33,319,813.00	28,022,424.25		28,022,424.25		
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						28,022,424.25		
d) Unappropriated Amount		9790	33,319,813.00	28,022,424.25				

2008-09 First Interim
Bond Interest and Redemption Fund
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 Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	588,613.00	588,613.00	0.00	588,613.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			588,613.00	588,613.00	0.00	588,613.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	24,471,502.00	24,471,502.00	0.00	24,471,502.00	0.00	0.0%
Unsecured Roll		8612	1,507,895.00	1,507,895.00	79,900.09	1,507,895.00	0.00	0.0%
Prior Years' Taxes		8613	46,159.00	46,159.00	0.00	46,159.00	0.00	0.0%
Supplemental Taxes		8614	871,501.00	871,501.00	518,117.29	871,501.00	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%
Interest		8680	501,926.00	501,926.00	(151,794.16)	501,926.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			27,398,983.00	27,398,983.00	446,223.22	27,398,983.00	0.00	0.0%
TOTAL REVENUES			27,985,596.00	27,985,596.00	446,223.22	27,985,596.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	23,079,255.00	23,079,255.00	0.00	23,079,255.00	0.00	0.0%
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)			23,079,255.00	23,079,255.00	0.00	23,079,255.00	0.00	0.0%
TOTAL EXPENDITURES			23,079,255.00	23,079,255.00	0.00	23,079,255.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	136,322.00	136,322.00	0.00	136,322.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,060,627.00	9,060,627.00	206,936.13	9,060,627.00	0.00	0.0%
5) TOTAL, REVENUES			9,196,949.00	9,196,949.00	206,936.13	9,196,949.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,196,949.00	9,196,949.00	206,936.13	9,196,949.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,373,894.00	10,373,894.00	0.00	10,373,894.00	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			(10,373,894.00)	(10,373,894.00)	0.00	(10,373,894.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,176,945.00)	(1,176,945.00)	206,936.13	(1,176,945.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,022,203.00	6,058,915.44		6,058,915.44	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)			6,022,203.00	6,058,915.44		6,058,915.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,022,203.00	6,058,915.44		6,058,915.44		
2) Ending Balance, June 30 (E + F1e)			4,845,259.00	4,881,970.44		4,881,970.44		
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						4,881,970.44		
d) Unappropriated Amount			4,845,259.00	4,881,970.44				

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)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	136,322.00	136,322.00	0.00	136,322.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,322.00	136,322.00	0.00	136,322.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,206,579.00	5,206,579.00	0.00	5,206,579.00	0.00	0.0%
Unsecured Roll		8612	3,406,048.00	3,406,048.00	36,125.77	3,406,048.00	0.00	0.0%
Prior Years' Taxes		8613	10,489.00	10,489.00	0.00	10,489.00	0.00	0.0%
Supplemental Taxes		8614	309,742.00	309,742.00	211,508.72	309,742.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	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%
Interest		8660	127,769.00	127,769.00	(40,698.36)	127,769.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,060,627.00	9,060,627.00	206,936.13	9,060,627.00	0.00	0.0%
TOTAL, REVENUES			9,196,949.00	9,196,949.00	206,936.13	9,196,949.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	10,373,894.00	10,373,894.00	0.00	10,373,894.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,373,894.00	10,373,894.00	0.00	10,373,894.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
County School Building Aid		8981	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(10,373,894.00)	(10,373,894.00)	0.00	(10,373,894.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	480,000.00	480,000.00	(3,169.91)	480,000.00	0.00	0.0%
5) TOTAL, REVENUES			480,000.00	480,000.00	(3,169.91)	480,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,373,894.00	10,373,894.00	0.00	10,373,894.00	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			10,373,894.00	10,373,894.00	0.00	10,373,894.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,893,894.00)	(9,893,894.00)	(3,169.91)	(9,893,894.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,373,894.00	10,373,894.00	0.00	10,373,894.00	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			10,373,894.00	10,373,894.00	0.00	10,373,894.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			480,000.00	480,000.00	(3,169.91)	480,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,721,936.00	9,526,426.00		9,526,426.00	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)			10,721,936.00	9,526,426.00		9,526,426.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,721,936.00	9,526,426.00		9,526,426.00		
2) Ending Balance, June 30 (E + F1e)			11,201,936.00	10,006,426.00		10,006,426.00		
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	0.00	0.00		0.00		
c) Undesignated Amount						10,006,426.00		
d) Unappropriated Amount		9790	11,201,936.00	10,006,426.00				

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)
FEDERAL REVENUE								
Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	480,000.00	480,000.00	(3,169.91)	480,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,000.00	480,000.00	(3,169.91)	480,000.00	0.00	0.0%
TOTAL, REVENUES			480,000.00	480,000.00	(3,169.91)	480,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,373,894.00	10,373,894.00	0.00	10,373,894.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,373,894.00	10,373,894.00	0.00	10,373,894.00	0.00	0.0%
TOTAL, EXPENDITURES			10,373,894.00	10,373,894.00	0.00	10,373,894.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	10,373,894.00	10,373,894.00	0.00	10,373,894.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,373,894.00	10,373,894.00	0.00	10,373,894.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			10,373,894.00	10,373,894.00	0.00	10,373,894.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,938,500.00	27,938,500.00	1,883,327.06	27,938,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,485,052.00	2,485,052.00	(161,225.69)	2,485,052.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,013,907.00	2,013,907.00	653,404.87	2,013,907.00	0.00	0.0%
5) TOTAL REVENUES			32,437,459.00	32,437,459.00	2,375,506.24	32,437,459.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,619,134.00	9,619,134.00	2,729,505.64	9,619,134.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,887,709.00	6,887,709.00	1,461,681.11	6,887,709.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,100,000.00	15,100,000.00	4,087,503.28	15,100,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,497,803.00	2,497,803.00	399,895.02	2,497,803.00	0.00	0.0%
6) Depreciation		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	1,656,614.00	1,656,614.00	0.00	1,656,614.00	0.00	0.0%
9) TOTAL EXPENSES			35,761,260.00	35,761,260.00	8,678,585.05	35,761,260.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,323,801.00)	(3,323,801.00)	(6,303,078.81)	(3,323,801.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(3,323,801.00)	(3,323,801.00)	(6,303,078.81)	(3,323,801.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	20,777,547.00	18,494,292.55		18,494,292.55	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)			20,777,547.00	18,494,292.55		18,494,292.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			20,777,547.00	18,494,292.55		18,494,292.55		
2) Ending Net Assets, June 30 (E + F1e)			17,453,746.00	15,170,491.55		15,170,491.55		
Components of Ending Net Assets								
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						15,170,491.55		
d) Unappropriated Amount			17,453,746.00	15,170,491.55				

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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	27,938,500.00	27,938,500.00	1,883,327.06	27,938,500.00	0.00	0.0%
Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,938,500.00	27,938,500.00	1,883,327.06	27,938,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,485,052.00	2,485,052.00	(161,225.69)	2,485,052.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,485,052.00	2,485,052.00	(161,225.69)	2,485,052.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,297,488.00	1,297,488.00	427,175.07	1,297,488.00	0.00	0.0%
Interest		8660	544,261.00	544,261.00	(59,369.30)	544,261.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	172,158.00	172,158.00	285,599.10	172,158.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,013,907.00	2,013,907.00	653,404.87	2,013,907.00	0.00	0.0%
TOTAL, REVENUES			32,437,459.00	32,437,459.00	2,375,506.24	32,437,459.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,093,572.00	8,093,572.00	2,452,623.51	8,093,572.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	718,119.00	718,119.00	158,467.16	718,119.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	411,968.00	411,968.00	117,749.70	411,968.00	0.00	0.0%
Other Classified Salaries		2900	395,475.00	395,475.00	665.27	395,475.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,619,134.00	9,619,134.00	2,729,505.64	9,619,134.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	720,385.00	720,385.00	171,104.39	720,385.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	640,301.00	640,301.00	187,831.69	640,301.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,935,516.00	3,935,516.00	776,554.57	3,935,516.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,649.00	4,649.00	8,090.35	4,649.00	0.00	0.0%
Workers' Compensation		3601-3602	161,422.00	161,422.00	47,652.34	161,422.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,311,814.00	1,311,814.00	256,405.93	1,311,814.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	59,216.00	59,216.00	0.00	59,216.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,406.00	54,406.00	14,041.84	54,406.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,887,709.00	6,887,709.00	1,461,681.11	6,887,709.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,100,000.00	2,100,000.00	739,592.42	2,100,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	13,000,000.00	13,000,000.00	3,347,910.86	13,000,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,100,000.00	15,100,000.00	4,087,503.28	15,100,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	22,000.00	22,000.00	3,747.83	22,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	74,712.00	74,712.00	22,036.76	74,712.00	0.00	0.0%
Operations and Housekeeping Services		5500	576,500.00	576,500.00	0.00	576,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,252,700.00	1,252,700.00	244,906.09	1,252,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	31.83	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	351,891.00	351,891.00	125,465.24	351,891.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	200,000.00	1,050.00	200,000.00	0.00	0.0%
Communications		5900	20,000.00	20,000.00	2,657.27	20,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,497,803.00	2,497,803.00	399,895.02	2,497,803.00	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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,656,614.00	1,656,614.00	0.00	1,656,614.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,656,614.00	1,656,614.00	0.00	1,656,614.00	0.00	0.0%
TOTAL, EXPENSES			35,761,260.00	35,761,260.00	8,678,585.05	35,761,260.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	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)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,418,547.00	133,418,547.00	15,609,438.13	133,418,547.00	0.00	0.0%
5) TOTAL REVENUES			133,418,547.00	133,418,547.00	15,609,438.13	133,418,547.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	106,157.00	106,157.00	36,129.58	106,157.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,113,342.00	1,113,342.00	344,220.14	1,113,342.00	0.00	0.0%
3) Employee Benefits		3000-3999	593,701.00	593,701.00	125,650.64	593,701.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,000.00	32,000.00	6,059.58	32,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	122,631,836.00	122,631,836.00	39,318,168.04	122,631,836.00	0.00	0.0%
6) Depreciation		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 EXPENSES			124,477,036.00	124,477,036.00	39,830,227.98	124,477,036.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,941,511.00	8,941,511.00	(24,220,789.85)	8,941,511.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			8,941,511.00	8,941,511.00	(24,220,789.85)	8,941,511.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	54,985,854.00	65,205,799.18		65,205,799.18	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)			54,985,854.00	65,205,799.18		65,205,799.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			54,985,854.00	65,205,799.18		65,205,799.18		
2) Ending Net Assets, June 30 (E + F1e)			63,927,365.00	74,147,310.18		74,147,310.18		
Components of Ending Net Assets								
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						74,147,310.18		
d) Unappropriated Amount			63,927,365.00	74,147,310.18				

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,905,000.00	2,905,000.00	(776,033.60)	2,905,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	120,023,212.00	120,023,212.00	13,711,791.37	120,023,212.00	0.00	0.0%
All Other Fees and Contracts		8689	841,000.00	841,000.00	648,817.09	841,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,649,335.00	9,649,335.00	2,024,863.27	9,649,335.00	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			133,418,547.00	133,418,547.00	15,609,438.13	133,418,547.00	0.00	0.0%
TOTAL, REVENUES			133,418,547.00	133,418,547.00	15,609,438.13	133,418,547.00		

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)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,157.00	106,157.00	36,129.58	106,157.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			106,157.00	106,157.00	36,129.58	106,157.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,158.00	2,158.00	5,353.53	2,158.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	333,810.00	333,810.00	113,442.51	333,810.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	777,374.00	777,374.00	223,872.72	777,374.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	1,551.38	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,113,342.00	1,113,342.00	344,220.14	1,113,342.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,758.00	8,758.00	2,832.24	8,758.00	0.00	0.0%
PERS		3201-3202	96,455.00	96,455.00	30,519.19	96,455.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	82,357.00	82,357.00	25,059.41	82,357.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	251,968.00	251,968.00	44,022.86	251,968.00	0.00	0.0%
Unemployment Insurance		3501-3502	598.00	598.00	1,098.39	598.00	0.00	0.0%
Workers' Compensation		3601-3602	27,433.00	27,433.00	6,408.95	27,433.00	0.00	0.0%
OPEB, Allocated		3701-3702	83,988.00	83,988.00	14,674.28	83,988.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	39,954.00	39,954.00	0.00	39,954.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,190.00	2,190.00	1,037.32	2,190.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			593,701.00	593,701.00	125,650.64	593,701.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,000.00	32,000.00	6,059.58	32,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,000.00	32,000.00	6,059.58	32,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,450.00	10,450.00	2,597.74	10,450.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,420,808.00	1,420,808.00	967,301.09	1,420,808.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,000.00	22,000.00	27,118.44	22,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,151,978.00	121,151,978.00	38,317,000.27	121,151,978.00	0.00	0.0%
Communications		5900	26,600.00	26,600.00	4,150.50	26,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			122,631,836.00	122,631,836.00	39,318,168.04	122,631,836.00	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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			124,477,036.00	124,477,036.00	39,830,227.98	124,477,036.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

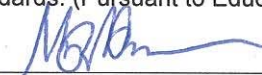
Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	47,536.82	47,536.82	47,120.00	47,536.82	0.00	0%
2. Special Education	1,506.89	1,506.89	1,513.00	1,506.89	0.00	0%
HIGH SCHOOL						
3. General Education	17,713.81	17,713.81	18,014.00	17,653.81	(60.00)	0%
4. Special Education	814.12	814.12	789.00	814.12	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	4.87	4.87	4.87	4.87	0.00	0%
6. Special Education	132.84	132.84	132.84	132.84	0.00	0%
7. TOTAL, K-12 ADA	67,709.35	67,709.35	67,573.71	67,649.35	(60.00)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	336.66	0.00	452.64	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	3,489.52	0.00	4,062.79	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	132.68	0.00	141.07	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	3,958.86	0.00	4,656.50	0.00	0.00	0%
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)	71,668.21	67,709.35	72,230.21	67,649.35	(60.00)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	401,063.00	401,063.00	401,063.00	401,063.00	0.00	0%
17. High School	857,550.00	857,550.00	857,550.00	857,550.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	1,258,613.00	1,258,613.00	1,258,613.00	1,258,613.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	67.82	67.82	67.82	67.82	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	3,216.13	3,216.13	3,216.13	3,216.13	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)	3,216.13	3,216.13	3,216.13	3,216.13	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	57,193,631.84	43,058,357.76	71,472,571.32	67,294,673.23	68,066,786.21	68,740,821.21
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	2,229,693.26	806,891.34				18,748,600.00
Principal Apportionment	8010-8019	3,373,805.00	44,984,065.00	49,107,605.00	(129,447.16)	28,887,920.00	28,887,920.00
Miscellaneous Funds	8080-8099	(4,658.08)	(274,805.80)	(49,148.75)			
Federal Revenue	8100-8299	(38,418.56)	18,848.56	53,422.55	916,925.42	701,868.00	20,683,722.00
Other State Revenue	8300-8599	494,996.00	13,426,292.00	2,716,607.85	34,754,292.00	21,200,156.00	4,608,075.00
Other Local Revenue	8600-8799	263,132.66	1,044,894.08	801,574.32	1,746,951.18	7,032,474.00	4,197,528.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		6,318,550.28	60,006,185.18	52,630,060.97	54,023,212.44	57,822,418.00	77,125,845.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	3,599,206.10	21,956,967.36	26,051,801.21	27,688,108.40	29,746,541.00	29,743,795.00
Classified Salaries	2000-2999	4,737,088.09	6,245,389.36	6,610,284.84	6,868,423.06	6,667,328.00	6,666,713.00
Employee Benefits	3000-3999	2,066,813.75	6,359,919.95	17,292,009.56	17,098,660.68	14,873,271.00	14,871,898.00
Books, Supplies and Services	4000-5999	2,527,697.83	7,373,293.06	6,239,145.93	9,390,799.70	6,473,523.00	6,818,921.00
Capital Outlay	6000-6599	716,209.32	1,131,559.00	1,417,962.08	596,891.56	233,550.00	277,939.00
Other Outgo	7000-7499		110,803.00	3,229.62	552,247.01	94,996.00	91,155.00
Interfund Transfers Out	7600-7629			128,337.10			
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures		194,785.49	1,515,057.97	1,890,991.78	(389,508.44)		
TOTAL DISBURSEMENTS		13,841,800.58	44,692,989.70	59,633,762.12	61,805,621.97	58,089,209.00	58,470,421.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	34,766,667.50	13,851,886.63	3,143,155.18	8,638,436.94	1,037,959.00	2,001,835.00
Accounts Payable	9500	41,378,691.28	750,868.55	317,352.12	83,914.43	97,133.00	74,379.00
TOTAL PRIOR YEAR TRANSACTIONS		(6,612,023.78)	13,101,018.08	2,825,803.06	8,554,522.51	940,826.00	1,927,456.00
E. NET INCREASE/DECREASE (B - C + D)		(14,135,274.08)	28,414,213.56	(4,177,898.09)	772,112.98	674,035.00	20,582,880.00
F. ENDING CASH (A + E)		43,058,357.76	71,472,571.32	67,294,673.23	68,066,786.21	68,740,821.21	89,323,701.21
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	9110	89,323,701.21	78,080,158.21	34,451,457.21	26,741,676.21	95,239,422.21	95,603,152.21		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	7,559,270.00							29,215,007.44
Principal Apportionment	8010-8019	28,784,693.00		30,942,024.00	88,958,319.00	30,942,024.00			351,602,866.00
Miscellaneous Funds	8080-8099								(328,612.63)
Federal Revenue	8100-8299	2,046,493.00	1,105,345.00	1,853,608.00	3,495,507.00	17,396,970.00	8,897,067.00		57,131,357.97
Other State Revenue	8300-8599	9,408,256.00	12,700,868.00	14,289,476.00	31,752,169.00	9,525,651.00	9,525,651.00		164,401,489.85
Other Local Revenue	8600-8799	1,088,951.00	720,087.00	1,516,423.00	2,217,912.00	4,333,332.00	308,097.00		25,271,356.24
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		48,887,663.00	14,526,300.00	48,600,531.00	126,423,907.00	62,197,977.00	18,730,815.00	0.00	627,293,464.87
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	29,917,251.00	30,299,572.00	29,854,322.00	30,282,268.00	31,533,011.00	36,226,931.00		326,899,774.07
Classified Salaries	2000-2999	6,705,591.00	6,791,283.00	6,691,486.00	6,787,405.00	7,067,744.00	8,119,829.00		79,958,664.35
Employee Benefits	3000-3999	14,958,626.00	15,149,786.00	14,927,161.00	15,141,134.00	15,766,505.00	18,113,466.00		166,619,290.94
Books, Supplies and Services	4000-5999	6,587,938.00	5,198,781.00	5,758,017.00	5,256,128.00	6,783,925.00	6,176,384.00		74,584,553.52
Capital Outlay	6000-6599	326,460.00	877,359.00	619,200.00	567,438.00	1,047,623.00	969,776.00		8,781,966.96
Other Outgo	7000-7499	206,330.00	158,750.00	215,671.00	63,936.00	347,045.00	632,417.00		2,476,579.63
Interfund Transfers Out	7600-7629	3,356,409.00					(2,100,221.00)		1,384,525.10
All Other Financing Uses									0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		62,058,605.00	58,475,531.00	58,065,857.00	58,098,309.00	62,545,853.00	68,138,582.00	0.00	663,916,541.37
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	2,020,084.00	488,912.00	1,845,273.00	217,115.00	736,176.00	729,778.00		69,477,278.25
Accounts Payable	9500	92,685.00	168,382.00	89,728.00	44,967.00	24,570.00	964,606.00		44,087,276.38
TOTAL PRIOR YEAR TRANSACTIONS		1,927,399.00	320,530.00	1,755,545.00	172,148.00	711,606.00	(234,828.00)	0.00	25,390,001.87
E. NET INCREASE/DECREASE (B - C + D)		(11,243,543.00)	(43,628,701.00)	(7,709,781.00)	68,497,746.00	363,730.00	(49,642,595.00)	0.00	(11,233,074.63)
F. ENDING CASH (A + E)		78,080,158.21	34,451,457.21	26,741,676.21	95,239,422.21	95,603,152.21	45,960,557.21		45,960,557.21
G. ENDING CASH, PLUS ACCRUALS									

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 10, 2008

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: Jacque Canfield Telephone: 559-457-3907

Title: Fiscal Services Administrator E-mail: jacquiecanfield@fresnounified.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) 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 (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	If applicable, changes occurring since budget adoption meet the required deferred maintenance facilities funding.	X	
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	Ending 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 resources 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 the standard 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 (2007-08) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state 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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	385,437,538.06				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,137.90	0.00%	6,137.90	3.50%	6,352.73
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		70,865.48	-0.62%	70,425.48	-0.71%	69,925.48
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		434,965,229.69	-0.62%	432,264,553.69	2.77%	444,217,694.56
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		3,499,127.00	0.00%	3,499,127.00	3.50%	3,621,596.45
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		438,464,356.69	-0.62%	435,763,680.69	2.77%	447,839,291.01
f. Deficit Factor (Form RLI, line 16)		0.95287	0.00%	0.95287	0.00%	0.95287
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		417,799,531.56	-0.62%	415,226,138.42	2.77%	426,732,625.22
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(19,175,306.00)	0.00%	(19,175,306.00)	3.50%	(19,846,441.71)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(13,299,886.50)	0.00%	(13,299,886.50)	3.50%	(13,765,382.53)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		113,199.00	0.00%	113,199.00	3.50%	117,160.97
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		385,437,538.06	-0.67%	382,864,144.92	2.71%	393,237,961.95
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	37,752,783.00	0.00%	37,752,783.00	2.04%	38,522,783.00
4. Other Local Revenues	8600-8799	12,830,468.00	0.00%	12,830,468.00	0.00%	12,830,468.00
5. Other Financing Sources	8900-8999	(50,834,832.00)	2.05%	(51,879,184.00)	4.21%	(54,061,394.00)
6. Total (Sum lines A1k thru A5)		385,185,957.06	-0.94%	381,568,211.92	2.35%	390,529,818.95
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				221,379,708.33		221,890,251.33
b. Step & Column Adjustment				974,470.00		974,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(463,927.00)		(925,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,379,708.33	0.23%	221,890,251.33	0.02%	221,939,721.33
2. Classified Salaries						
a. Base Salaries				49,629,073.46		50,423,027.46
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				544,893.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,629,073.46	1.60%	50,423,027.46	0.49%	50,672,088.46
3. Employee Benefits	3000-3999	100,950,405.39	-0.26%	100,689,281.00	1.53%	102,229,150.00
4. Books and Supplies	4000-4999	11,306,477.00	4.54%	11,819,550.00	0.00%	11,819,550.00
5. Services and Other Operating Expenditures	5000-5999	28,134,186.00	-6.72%	26,243,960.00	-3.43%	25,343,960.00
6. Capital Outlay	6000-6999	5,195,345.00	-65.44%	1,795,345.00	-40.38%	1,070,345.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,028,388.46	0.00%	1,028,388.46	0.00%	1,028,388.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,694,361.66)	-52.00%	(7,533,294.00)	0.00%	(7,533,294.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(7,500,000.00)		(15,000,000.00)
11. Total (Sum lines B1 thru B10)		401,929,221.98	-0.76%	398,856,509.25	-1.83%	391,569,909.25
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(16,743,264.92)		(17,288,297.33)		(1,040,090.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		55,390,130.00		38,646,865.08		21,358,567.75
2. Ending Fund Balance (Sum lines C and D1)		38,646,865.08		21,358,567.75		20,318,477.45
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	3,483,949.00		3,483,949.00		3,483,949.00
b. Designated for Economic Uncertainties	9770	35,162,916.08		17,874,618.75		16,834,528.45
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		38,646,865.08		21,358,567.75		20,318,477.45

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	35,162,916.08		17,874,618.75		16,834,528.45
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					
3. Total Available Reserves (Sum lines E1 thru E2b)		35,162,916.08		17,874,618.75		16,834,528.45
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<p>State COLA increase of 5.66% with a 5.36% deficit in 2008/09 and 0% with a 5.36% deficit in 2009/10 and 3.5% with a 5.36% deficit in 2010/11. Assumes funded on prior year for all years. For 2008/09 1986 FUSD ADA less than prior year, 500 FUSD ADA for 2009/10 and 500 FUSD ADA in 2010/11. Assumes no net COLA increase for 2009/10 and 2.8% increase for District Health contribution in 2010/11. Step, Career and Column cost in future years has been entered for a net increase of \$1.8 million after retirements. No funds have been set aside for salary increases in all years. No contribution to GASB45 in all years Maintain ISF workers comp, define benefits and liability rates the same for all years Includes ongoing reductions of \$7.5 million starting in 2008/09 from centralized departments. Includes laptop leases at \$1.250 million in 2008/09 and future years. Assumes one-time funds in 2008/09 are spent. Adds \$1.2 million for Lawson and \$600,000 for new buses in 2009/10. Increases utilities \$300,000 in 2009/10 and an additional \$300,000 in 2010/11. Increases contributions to Special Education, Transportation and RRM totaling \$1.8 million in 2009/10 and another \$2.2 million in 2010/11. Requires ongoing adjustments of \$7.5 million in 2009/10 and \$7.5 million in 2010/11.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	13,299,886.50	0.00%	13,299,886.50	3.50%	13,765,382.53
2. Federal Revenues	8100-8299	87,461,744.25	0.00%	87,461,744.25	0.00%	87,461,744.25
3. Other State Revenues	8300-8599	125,918,190.47	-4.76%	119,918,190.47	0.00%	119,918,190.47
4. Other Local Revenues	8600-8799	7,582,492.29	0.00%	7,582,492.29	0.00%	7,582,492.29
5. Other Financing Sources	8900-8999	54,275,241.00	1.77%	55,235,593.00	3.95%	57,417,803.44
6. Total (Sum lines A1 thru A5)		288,537,554.51	-1.75%	283,497,906.51	0.93%	286,145,612.98
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				106,294,211.76		106,523,617.76
b. Step & Column Adjustment				229,406.00		229,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,294,211.76	0.22%	106,523,617.76	0.22%	106,753,023.76
2. Classified Salaries						
a. Base Salaries				44,016,932.11		44,320,665.11
b. Step & Column Adjustment				303,733.00		303,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,016,932.11	0.69%	44,320,665.11	0.69%	44,624,398.11
3. Employee Benefits	3000-3999	56,617,045.53	0.00%	56,617,045.53	0.00%	56,617,045.53
4. Books and Supplies	4000-4999	37,430,874.17	53.43%	57,430,874.17	0.00%	57,430,874.17
5. Services and Other Operating Expenditures	5000-5999	20,531,061.75	0.00%	20,531,061.75	0.00%	20,531,061.75
6. Capital Outlay	6000-6999	4,772,094.74	0.00%	4,772,094.74	0.00%	4,772,094.74
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,950,201.00	0.00%	1,950,201.00	0.00%	1,950,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,069,085.66	-48.00%	6,795,924.54	0.00%	6,795,924.54
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments (Explain in Section F below)						(9,000,000.00)
11. Total (Sum lines B1 thru B10)		288,037,915.72	4.95%	302,297,893.60	-2.80%	293,831,032.60
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		499,638.79		(18,799,987.09)		(7,685,419.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		29,570,735.55		30,070,374.34		11,270,387.25
2. Ending Fund Balance (Sum lines C and D1)		30,070,374.34		11,270,387.25		3,584,967.63
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	30,070,374.34		11,270,387.25		3,584,967.63
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		30,070,374.34		11,270,387.25		3,584,967.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	398,737,424.56	-0.65%	396,164,031.42	2.74%	407,003,344.48
2. Federal Revenues	8100-8299	87,461,744.25	0.00%	87,461,744.25	0.00%	87,461,744.25
3. Other State Revenues	8300-8599	163,670,973.47	-3.67%	157,670,973.47	0.49%	158,440,973.47
4. Other Local Revenues	8600-8799	20,412,960.29	0.00%	20,412,960.29	0.00%	20,412,960.29
5. Other Financing Sources	8900-8999	3,440,409.00	-2.44%	3,356,409.00	0.00%	3,356,409.44
6. Total (Sum lines A1 thru A5)		673,723,511.57	-1.29%	665,066,118.43	1.75%	676,675,431.93
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
I. Certificated Salaries						
a. Base Salaries				327,673,920.09		328,413,869.09
b. Step & Column Adjustment				1,203,876.00		1,203,876.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(463,927.00)		(925,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	327,673,920.09	0.23%	328,413,869.09	0.08%	328,692,745.09
2. Classified Salaries						
a. Base Salaries				93,646,005.57		94,743,692.57
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				544,893.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	93,646,005.57	1.17%	94,743,692.57	0.58%	95,296,486.57
3. Employee Benefits	3000-3999	157,567,450.92	-0.17%	157,306,326.53	0.98%	158,846,195.53
4. Books and Supplies	4000-4999	48,737,351.17	42.09%	69,250,424.17	0.00%	69,250,424.17
5. Services and Other Operating Expenditures	5000-5999	48,665,247.75	-3.88%	46,775,021.75	-1.92%	45,875,021.75
6. Capital Outlay	6000-6999	9,967,439.74	-34.11%	6,567,439.74	-11.04%	5,842,439.74
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,978,589.46	0.00%	2,978,589.46	0.00%	2,978,589.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,625,276.00)	-71.91%	(737,369.46)	0.00%	(737,369.46)
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments				(7,500,000.00)		(24,000,000.00)
11. Total (Sum lines B1 thru B10)		689,967,137.70	1.62%	701,154,402.85	-2.25%	685,400,941.85
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(16,243,626.13)		(36,088,284.42)		(8,725,509.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,960,865.55		68,717,239.42		32,628,955.00
2. Ending Fund Balance (Sum lines C and D1)		68,717,239.42		32,628,955.00		23,903,445.08
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	3,483,949.00		3,483,949.00		3,483,949.00
b. Designated for Economic Uncertainties	9770	35,162,916.08		17,874,618.75		16,834,528.45
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	30,070,374.34		11,270,387.25		3,584,967.63
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		68,717,239.42		32,628,955.00		23,903,445.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	35,162,916.08		17,874,618.75		16,834,528.45
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.18)				
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)		35,162,915.90		17,874,618.75		16,834,528.45
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.10%		2.55%		2.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		1,677,177.00				
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)						
		67,436.00		66,936.00		66,186.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		689,967,137.70		701,154,402.85		685,400,941.85
b. Less: Special Education Pass-through Funds (Line F1b2)		1,677,177.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		689,967,137.70		701,154,402.85		685,400,941.85
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,799,342.75		14,023,088.06		13,708,018.84
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)		13,799,342.75		14,023,088.06		13,708,018.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	5,808.90	5,808.90	5,808.90
2. Inflation Increase	0041	329.00	329.00	329.00
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	6,137.90	6,137.90	6,137.90
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,137.90	6,137.90	6,137.90
b. Revenue Limit ADA	0033	70,925.48	70,925.48	70,865.48
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	435,333,503.69	435,333,503.69	434,965,229.69
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	211,488.00	211,488.00	211,488.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,687,509.00)	(1,885,680.00)	(1,885,680.00)
13. Beginning Teacher Salary Incentive Funding	0138	1,401,959.00	1,401,959.00	1,401,959.00
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	438,634,459.69	438,832,630.69	438,464,356.69
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.95287	0.95287
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	415,136,811.68	418,150,448.81	417,799,531.56
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	890,130.00	890,130.00	890,130.00
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	3,090,258.00	3,068,393.00	3,068,393.00
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)	---	(2,200,128.00)	(2,178,263.00)	(2,178,263.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	412,936,683.68	415,972,185.81	415,621,268.56

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	40,253,620.00	40,253,620.00	40,253,620.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	2,977,282.00	2,977,282.00	2,977,282.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	37,276,338.00	37,276,338.00	37,276,338.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	19,961,499.00	20,607,040.00	20,607,040.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	355,698,846.68	358,088,807.81	357,737,890.56
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	800,370.00	776,931.00	776,931.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(800,370.00)	(776,931.00)	(776,931.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	354,898,476.68	357,311,876.81	356,960,959.56
OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	972,920.00	1,608,547.00	1,608,547.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	3,448,747.00	3,535,978.00	3,448,747.00
46. Apprenticeship Funding	9006	682,694.00	727,249.00	727,249.00
47. Community Day School Additional Funding	9007	462,147.00	541,423.00	232,038.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A.1b)		
Current Year (2008-09)	70,925.48	70,865.48	-0.1%	Met
1st Subsequent Year (2009-10)	68,955.00	70,425.48	2.1%	Not Met
2nd Subsequent Year (2010-11)	67,055.00	69,925.48	4.3%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District expected a decline of 1626 in 2008/09. Current projections are a drop of 500. With this change the 2009/10 and 2010/11 were changed to a drop ADA around 500.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2008-09)	75,652	73,162	-3.3%	Not Met
1st Subsequent Year (2009-10)	73,752	72,412	-1.8%	Met
2nd Subsequent Year (2010-11)	71,852	71,662	-0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District expected a decline of 1626 in 2008/09. Current projections are a drop of 500. With this change the 2009/10 an 2010/11 have been changed to a drop of 750.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	71,422	73,162	97.6%
Second Prior Year (2006-07)	69,868	72,412	96.5%
First Prior Year (2007-08)	67,886	71,662	94.7%
		Historical Average Ratio:	96.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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

DATA ENTRY: If Form MYP1 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 A1, Lines 1-4 and 22) (Form MYP1, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2008-09)	67,436	73,162	92.2%	Met
1st Subsequent Year (2009-10)	66,936	72,412	92.4%	Met
2nd Subsequent Year (2010-11)	66,186	71,662	92.4%	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 budget adoption.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2008-09)	395,152,097.00		
1st Subsequent Year (2009-10)	404,307,786.00	394,641,188.00	-2.4%	Not Met
2nd Subsequent Year (2010-11)	403,341,465.00	405,427,199.00	0.5%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The projected COLA was reduced to 0% in 2009-10.

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 (2005-06)	342,346,629.28	367,241,219.64	93.2%
Second Prior Year (2006-07)	358,335,357.70	386,097,900.80	92.8%
First Prior Year (2007-08)	380,789,915.00	408,941,307.00	93.1%
	Historical Average Ratio:		93.0%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.0% to 96.0%	90.0% to 96.0%	90.0% to 96.0%

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 (2008-09)	371,959,187.18	401,929,221.98	92.5%	Met
1st Subsequent Year (2009-10)	373,002,559.79	398,856,509.25	93.5%	Met
2nd Subsequent Year (2010-11)	374,840,959.79	391,569,909.25	95.7%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

The actual reductions for 2009/10 and 2010/11 have not been determined at this time. The reductions were placed in the other category at this time.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	89,410,166.00	87,461,744.25	-2.2%	No
1st Subsequent Year (2009-10)	89,410,166.00	87,461,744.25	-2.2%	No
2nd Subsequent Year (2010-11)	87,410,166.00	87,461,744.25	0.1%	No

Explanation:
(required if Yes)

Percent change does not exceed target.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	160,470,658.00	163,670,973.47	2.0%	No
1st Subsequent Year (2009-10)	156,843,029.00	157,670,973.47	0.5%	No
2nd Subsequent Year (2010-11)	142,219,123.00	158,440,973.47	11.4%	Yes

Explanation:
(required if Yes)

Projections include new entitlement funds as compared to prior projection utilized the restricted ending balance.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	17,193,849.00	20,412,960.29	18.7%	Yes
1st Subsequent Year (2009-10)	17,193,849.00	20,412,960.29	18.7%	Yes
2nd Subsequent Year (2010-11)	17,193,849.00	20,412,960.29	18.7%	Yes

Explanation:
(required if Yes)

At adopted budget time, the revenue received from outside agencies for expense incurred is not included. The State revenue projected in 2010-11 was lower than anticipated.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	64,033,860.00	48,737,351.17	-23.9%	Yes
1st Subsequent Year (2009-10)	63,683,860.00	69,250,424.17	8.7%	Yes
2nd Subsequent Year (2010-11)	63,683,860.00	69,250,424.17	8.7%	Yes

Explanation:
(required if Yes)

With more funds being available projections maintain prior year funding.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	50,167,186.00	48,665,247.75	-3.0%	No
1st Subsequent Year (2009-10)	46,467,186.00	46,775,021.75	0.7%	No
2nd Subsequent Year (2010-11)	46,767,186.00	45,875,021.75	-1.9%	No

Explanation:
(required if Yes)

Percent change does not exceed target.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	267,074,673.00	271,545,678.01	1.7%	Met
1st Subsequent Year (2009-10)	263,447,044.00	265,545,678.01	0.8%	Met
2nd Subsequent Year (2010-11)	246,823,138.00	266,315,678.01	7.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	114,201,046.00	97,402,598.92	-14.7%	Not Met
1st Subsequent Year (2009-10)	110,151,046.00	116,025,445.92	5.3%	Not Met
2nd Subsequent Year (2010-11)	110,451,046.00	115,125,445.92	4.2%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met) Percent change does not exceed target.

Explanation: Other State Revenue (linked from 6A if NOT met) Projections include new entitlement funds as compared to prior projection utilized the restricted ending balance.

Explanation: Other Local Revenue (linked from 6A if NOT met) At adopted budget time, the revenue received from outside agencies for expense incurred is not included. The State revenue projected in 2010-11 was lower than anticipated.

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

Explanation: Books and Supplies (linked from 6A if NOT met) With more funds being available projections maintain prior year funding.

Explanation: Services and Other Exps (linked from 6A if NOT met) Percent change does not exceed target.

7. CRITERION: Facilities Maintenance

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

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

DATA ENTRY: Required amounts are extracted in Line 1 but may be overwritten in the second column with the current year amount. Budgeted data that exist for Budget Adoption will be extracted for Line 2; otherwise, enter Budgeted data into the first column. Enter Budgeted data for Line 2 into the second column.

Deferred Maintenance Contribution	Budget Adoption	First Interim
	(Form 01CS, Item 7A)	Projected Year Totals
1. Required ¹	3,316,137	3,316,137
2. Budgeted (Contributed) ²	3,316,137	3,316,137
	Status:	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education. At interim period, the required amount may be overwritten if a current year figure is known.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

- Not applicable (district does not participate in the deferred maintenance program)
- Other (explanation must be provided)

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CS, Item 7B2c)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	21,152,710.00	21,429,399.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		21,429,399.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	5.1%	2.5%	2.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.7%	0.8%	0.8%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years 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 MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)		
Current Year (2008-09)	(16,743,264.92)	401,929,221.98	4.2%	Not Met
1st Subsequent Year (2009-10)	(17,288,297.33)	398,856,509.25	4.3%	Not Met
2nd Subsequent Year (2010-11)	(1,040,090.30)	391,569,909.25	0.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is planning to utilize the reserves to assist with the State economic downturn. Ongoing reductions are also planned.

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 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2008-09)	66,717,239.42	Met
1st Subsequent Year (2009-10)	32,628,955.00	Met
2nd Subsequent Year (2010-11)	23,903,445.08	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 (2008-09)	45,960,557.21	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$55,000 (greater of)	0	to	300
4% or \$55,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	67,436	66,936	66,186
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

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

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	689,967,137.70	701,154,402.85	685,400,941.85
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)	689,967,137.70	701,154,402.85	685,400,941.85
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,799,342.75	14,023,088.06	13,708,018.84
6. Reserve Standard - by Amount (\$55,000 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)	13,799,342.75	14,023,088.06	13,708,018.84

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	35,162,916.08	17,874,618.75	16,834,528.45
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)	(0.18)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	35,162,915.90	17,874,618.75	16,834,528.45
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	5.1%	2.5%	2.5%
District's Reserve Standard (Section 10B, Line 7):	13,799,342.75	14,023,088.06	13,708,018.84
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2008-09)	(50,599,466.00)	(50,918,832.00)	0.6%	319,366.00	Met
1st Subsequent Year (2009-10)	(51,879,184.00)	(51,879,184.00)	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	(53,543,394.00)	(54,061,394.00)	1.0%	518,000.00	Met
1b. Transfers in, General Fund *					
Current Year (2008-09)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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 Budget Adoption data exist, click the appropriate buttons for Items 1a and 1b, and enter all other data, as applicable.

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			1,777,042

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

QZAB	3	Unrestricted General Fund	CART	1,912,312

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	10,081,749	10,373,894	10,558,626	11,229,165
General Obligation Bonds	22,728,951	23,079,255	23,129,384	23,156,477
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	478,087	478,087	478,087	478,087
Total Annual Payments:	33,288,787	33,931,236	34,166,097	34,863,729
Has total annual payment increased over prior year (2007-08)?	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)

The COP and GO Bonds are supported by property tax revenue.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
	758,133,074.00	758,133,074.00
Actuarial		Actuarial
Mar 07, 2007		Mar 07, 2007

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 (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

d. Number of retirees receiving OPEB benefits

Current Year (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

Budget Adoption (Form 01CS, Item S7A)		First Interim
	66,913,974.00	66,913,974.00
	66,913,974.00	66,913,974.00
	66,913,974.00	66,913,974.00
26,772,165.00		27,018,804.76
26,772,165.00		27,018,804.76
26,772,165.00		27,775,331.29
27,297,661.00		27,297,661.00
30,553,609.00		30,553,609.00
33,182,937.00		33,182,937.00
3,511		3,511
3,611		3,611
3,711		3,711

4. Comments:

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

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

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

Yes

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

No

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

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	44,351,014.00	49,910,903.00
b. Unfunded liability for self-insurance programs	3,619,188.00	5,099,188.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2008-09)
 - 1st Subsequent Year (2009-10)
 - 2nd Subsequent Year (2010-11)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2008-09)
 - 1st Subsequent Year (2009-10)
 - 2nd Subsequent Year (2010-11)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2008-09)	3,619,188.00	5,099,188.00
1st Subsequent Year (2009-10)	0.00	0.00
2nd Subsequent Year (2010-11)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2008-09)	0.00	0.00
1st Subsequent Year (2009-10)	0.00	0.00
2nd Subsequent Year (2010-11)	0.00	0.00

4. Comments:

The Workers Compensation IBNR is not fully funded.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,245.0	4,370.0	4,315.0	4,265.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
--	---------------------------	----------------------------------	----------------------------------

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	3,229,590		
	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
7. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	62,291,130	62,291,130	64,035,282
3. Percent of H&W cost paid by employer	92%	92%	92%
4. Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	865,368	865,368	865,368
3. Percent change in step & column over prior year			

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	2,420.0	2,275.0	2,275.0	2,275.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

492,593

7. Amount included for any tentative salary increases

Current Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

0

0

0

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
24,011,275	24,011,275	24,683,591
92%	92%	92%

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

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

No		
----	--	--

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
313,000	313,000	313,000

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	650.0	650.0	650.0	650.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
4. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9,758,210	9,758,210	10,031,440
3. Percent of H&W cost paid by employer	92%	92%	92%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	321,325	321,325	321,325
3. Percent change in step and column over prior year			

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
