

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

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

AGENDA ITEM: B-17

Board Meeting Date: December 9, 2009

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive etc.)</i>	Approve
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TITLE AND SUBJECT: Approve the 2009/10 First Interim Financial Report with a Positive Certification

DESCRIPTION/DISCUSSION: Included in the Board binders is the 2009/10 First Interim Financial Report. California school districts are required to approve the interim financial reports twice each fiscal year. Presented for approval is the 2009/10 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, 2009, 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 (be specific with funding source(s): 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 2009/10 Adopted Budget and factors effecting the multi-year projections for 2010/11 and 2011/12 is presented starting on page three. The multi-year projection assumes the District maintains a reserve level of approximately 2.0% in future years.

Unrestricted General Fund 2009/10 – 2011/12 (in millions)

	<u>Projected 2009/10</u>	<u>Projected 2010/11</u>	<u>Projected 2011/12</u>
Ongoing Funds			
Revenues	\$412.51	\$427.71	\$427.15
- Expenses, Sources/Uses	\$434.79	\$443.91	\$429.28
Ongoing Net Change in Fund Balance	(\$22.28)	(\$16.20)	(\$ 2.13)
One-Time Funds			
Revenues	\$ 0.00	\$ 0.00	\$ 0.00
-One-Time Expenses	\$ 4.60	\$ 0.00	\$ 0.00
One Time Net Change in Fund Balance	(\$4.60)	\$ 0.00	\$ 0.00
Total Unrestricted General Fund:			
Beginning Balance	\$ 62.13	\$35.25	\$19.07
Ending Balance	\$ 35.25	\$19.07	\$16.92
Cash, Inventory, Prepaid Assets	\$ 3.62	\$ 3.62	\$ 3.62
Reserve for One-Time Expenses and Carryover	\$ 0.00	\$ 0.00	\$ 0.00
Net Unrestricted General Fund Balance:	\$ 31.77	\$15.43	\$13.30
ARRA Title I Utilization	\$ 5.50	\$13.70	\$ 3.70
Required Ongoing Reductions		(\$20.80)	(\$15.00)
Change in Reserve	(\$26.88)	(\$16.20)	(\$ 2.13)
Reserve level	4.68%	2.33%	2.05%

PREPARED BY: Jacquie Canfield <i>(Signature Required)</i>	DIVISION: Administrative Services	PHONE: 457-3907
DIVISION APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL: <i>(Signature)</i>	

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, qualified or negatively certified 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 (FCOE) sent out a memo 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). The assumptions were utilized in preparing the First Interim report. Some of the major factors are:

- State COLA: No funded COLA for 2010/11 and 2011/12
 - Previous FCOE guidance recommended a funded COLA of 0.70% and 2.3%. The elimination of these small COLA's, results in a \$17 million loss in revenue
 - It is important to note that even though the State has not taken action to reduce the future year COLA's, this assumption is recommended by FCOE based on the current outlook of the State budget
- No additional Stabilization funds for this year or next year
 - Fresno Unified's share of the Stabilization phase II funds is \$7.5 million, which if received would assist in offsetting required reductions for 2010/11 and 2010/12
- Assume districts will receive funds for proposed revenue limit reduction for QEIA
- Reserve Level: Remain the same at 2%
- Cash Flow payment delays as currently adopted

Rationale for Positive Certification Status

We recommend a positive certification status.

The assumptions utilized included the provisions outlined in the final State budget approved in July, the Common Message, School Services dartboard, as well as local assumptions related to projected enrollment, change in benefit rates, and 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 \$20.8 million in 2010/11 and \$15 million in 2011/12; utilize an additional \$16.4 million in American Recovery and Reinvestment Act (ARRA) Title I funds over the next two years; as well as, utilize one-time reserves of \$16.1 million in 2010/11 resulting in a reserve for economic uncertainties at approximately 2.05% at June 30, 2012. The required reductions necessitate careful planning and collaboration with all stakeholders.

Current and Future Year Factors

1. Declining Enrollment

The district continues to show signs that the enrollment is leveling out. The projected decline for 2009/10 was 553. The actual decline was 306. The smaller decrease does not affect the revenue in 2009/10, it may affect future years depending on the actual attendance rates reported to the state in April of each year. For 2010/11, declining enrollment is conservatively projected at 400. For 2011/12, declining enrollment is projected at 200.

2. Revenue Limit

As mentioned in Budget Revision No. 1, the final State budget included an ongoing reduction from the adopted budget of \$9.5 million and one-time reductions of \$17 million which will be restored in 2010/11.

The Revenue Limit for fiscal year 2010/11 and for fiscal year 2011/12 has been adjusted to reflect the assumptions as outlined by the State budget. While the \$17 million one-time reduction in 2009/10 will be restored, the ongoing \$9.5 million revenue reduction in 2009/10 will continue. In addition, the previously projected COLA's for 2010/11 and 2011/12 are now projected to be eliminated resulting in revenue limit deficit factors of 19% in 2010/11 and 21% in 2011/12. The changes since the 2009/10 Adopted Budget equates to \$9.5 million in ongoing revenue limit reduction for the current year and an additional ongoing revenue limit reduction of \$7 million in 2011/12.

3. Salary and Benefits

The First Interim projects salary and benefits over budget by \$2.1 million. This is due mainly to a higher filled rate, especially with classroom teachers. Staff will continue to monitor and work with budget managers to maximize restricted funds when appropriate.

4. Supplies, Services, Capital Outlay

The First Interim projects additional expenses of \$226,000 in supplies, services, and capital outlay. This is mainly due to utility costs projected to be higher than budget by \$1.6 million which is offset by savings in other areas. These additional expenses are based on year-to-date experience compared to historical averages. Additional evaluation and analysis will continue in connection with Energy Management staff to address and appropriately plan for the increasing costs of utilities.

5. Contributions

The First Interim projects an additional overall increase in contributions of \$469,000. The Special Education contribution will increase to \$1.6 million due to less projected revenue and an increase in expenses. These increases are offset by savings in Transportation of \$690,000 and the Community Day program of \$460,000.

6. Indirect Cost Rate

The projected additional cost of \$1.6 million in the indirect line item is also based on historical

For example, the district historically receives around 90% of the budgeted indirect due to grants not being completely spent by fiscal year end. However, due to the economic stimulus funds that will be spent over the next two years and current projections for other grants, 88% of the budgeted indirect is projected to be utilized. The 2009/10 indirect cost rate is 3.83%.

7. Tier III Revenues

As mentioned at the 2009/10 adopted budget public hearing, the State budget includes provisions to prioritize Tier III program funds. The program requirements for these funds were lifted, and the funding for these programs is now flexible. When the adopted budget was presented to the Board, we mentioned how the State software was not allowing some Tier III programs to show in the Unrestricted General Fund. The software has been corrected and these funds are now displayed in the Unrestricted General Fund. This change increases the revenue and expense budgets by an equal amount and removes the categorical transfers on the Unrestricted General Fund. It also decreases the revenue and categorical transfers on the Restricted General Fund. The adopted budget included approximately \$6 million from the Tier III programs toward Unrestricted General Fund activities to assist in offsetting the reduction in State funds:

- Instructional textbooks
- CAHSEE funding
- Target Instructional Improvement
- Apprenticeship funds
- Community Based Tutoring
- PE Teacher Incentive funds
- Professional Development funds.

Since the adopted budget, there have been two changes to the Tier III programs. The State clarified that the Apprenticeship funds are not to be included in the Tier III programs. This change was included in Budget Revision No. 1. Also, districts are able to utilize Federal Economic Stabilization funds for Deferred Maintenance. Therefore, the First Interim budget and projections include approximately \$8.5 million in Tier III funds assisting the Unrestricted General Fund.

The Adult Education Fund is also reflected quite differently beginning in 2009/10. The main source of funding for the Adult Education Fund is now categorized as “Tier III” flexible funding and as such, for the next five years the funds will be directed to the Unrestricted General Fund. The 2009/10 budget proposes to continue the Adult School programs, and therefore requires transfers of \$10 million from the Unrestricted General Fund to provide operating resources to the Adult Education Fund.

8. Economic Stimulus Funds

The 2009/10 budget is projected to utilize \$27.4 million in one-time Stabilization funds and \$8.1 million in Special Education ARRA funds. In 2009/10 the Board approved adjusting the baseline for the nursing, health aides, and library staff totaling \$5.5 million. This action allowed the district to utilize Title I ARRA funds for these positions. The multi-year projections assume that \$8.2 million in additional positions will be funded in ARRA Title I funds for 2010/11 and 2011/12. Other funding sources will need to be prioritized after September 30, 2010, for programs supported by ARRA funds.

9. District’s Annual Health Fund Contribution 2010/11 and 2011/12

As a result of the agreements with all the employee groups, the district’s contribution to the Health Fund for 2010/11 and 2011/12 will be adjusted by the change in the “effective COLA” 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 will be less than zero for 2010/11 and 2011/12. Since the district contribution is at the base level of funding, the district will maintain the same level as the projected 2009/10.

10. Teaching Positions in 2010/11 and 2011/12

Due to the decline in enrollment, staffing parameters require 25 less teaching positions in 2010/11 and 2011/12, a decrease of \$1.4 million each year.

11. Dailey Elementary

The multi-year assumptions include the operation costs for Dailey Elementary an increase of \$600,000 beginning in 2010/11.

12. Workers’ Compensation for 2010/11 and 2011/12

As previously reported to the Board, the Workers’ Compensation rate was lowered by half in 2008/09 and 2009/10. The rate is restored in 2010/11. This will generate \$4 million in revenue for the fund each year. This will maintain the IBNR at approximately the 70% level as outlined in the Board reserve level policy.

13. Indirect Rate for 2010/11 and 2011/12

In the September 2009 Unaudited Actuals Report, we reported to the Board that the indirect rate for 2010/11 is projected to be 2.98%. We are currently working with the California Department of Education for this consideration and indications to-date suggests they are willing to allow some level of compromise. The multi-year projection assumes the State accommodating a lower drop in the indirect rate in 2010/11 and 2011/12.

14. Contributions for 2010/11 and 2011/12

As mentioned earlier, the district is projected to utilize \$8.1 million in one-time ARRA Special Education funds to lower the contribution in 2009/10. These expenses will return starting in 2010/11. However, after accommodating for any new funds received by the projected COLA of 0.5% for 2010/11 and 2.3% for 2011/12, as well as, the district’s decline in ADA, it is envisioned any new expenses for Special Education will be covered by the ARRA Special Education funds. These expenses will return in 2012/13.

15. GASB 45

Starting in fiscal year 2007/08, the district is required to accrue expenses and liabilities related to the lifetime medical benefits. 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. However, the Health Fund continues to contribute \$2 million to this liability annually. The GASB 45 reserve is estimated at \$14.6 million at June 30, 2010.

Conclusion

A summary of all the budgets is reflected in the attached State report. Staff recommends the Board approve the 2009/10 First Interim Financial Report with a positive certification as presented.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2009-10 Original Budget	2009-10 Board Approved Operating Budget	2009-10 Actuals to Date	2009-10 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
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				
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	Criteria and Standards Review				S

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	354,042,725.00	327,341,091.00	34,551,186.98	327,246,340.00	(94,751.00)	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	73,821,628.00	78,732,692.00	(194,875.28)	78,732,692.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,440,468.00	6,508,468.00	728,753.68	6,508,468.00	0.00	0.0%
5) TOTAL, REVENUES			434,304,821.00	412,582,251.00	35,085,065.38	412,487,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	214,481,969.00	218,245,104.00	71,479,145.28	221,565,826.00	(3,320,722.00)	-1.5%
2) Classified Salaries		2000-2999	47,565,204.00	49,006,850.00	15,483,496.08	48,627,248.00	379,602.00	0.8%
3) Employee Benefits		3000-3999	88,774,097.00	90,920,786.00	21,839,884.79	90,062,254.00	858,532.00	0.9%
4) Books and Supplies		4000-4999	7,787,771.00	6,492,245.00	1,558,606.11	5,748,496.00	743,749.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	29,203,466.00	30,558,541.00	10,211,737.46	31,119,775.00	(561,234.00)	-1.8%
6) Capital Outlay		6000-6999	2,463,631.00	3,230,912.00	724,463.22	3,639,423.00	(408,511.00)	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,167,902.00	1,167,902.00	246,608.00	1,167,904.00	(2.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,370,336.00)	(12,852,177.00)	0.00	(11,224,077.00)	(1,628,100.00)	12.7%
9) TOTAL, EXPENDITURES			379,073,704.00	386,770,163.00	121,543,940.94	390,706,849.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			55,231,117.00	25,812,088.00	(86,458,875.56)	21,780,651.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
b) Transfers Out		7600-7629	13,641,723.00	7,039,466.00	0.00	7,039,466.00	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	(41,513,883.00)	(41,178,153.00)	0.00	(41,647,000.00)	(468,847.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,128,606.00)	(48,190,619.00)	0.00	(48,659,466.00)		

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)			102,511.00	(22,378,531.00)	(86,458,875.56)	(26,878,815.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	46,569,835.00	62,127,598.44	62,127,598.44	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)				46,569,835.00	62,127,598.44	62,127,598.44		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				46,569,835.00	62,127,598.44	62,127,598.44		
2) Ending Balance, June 30 (E + F1e)				46,672,346.00	39,749,067.44	35,248,783.44		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash			9711	100,464.00	96,096.00	0.00		
Stores			9712	3,351,593.00	3,522,347.00	0.00		
Prepaid Expenditures			9713	31,892.00	195,343.00	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	43,188,397.00	35,935,281.44	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00	0.00	0.00		
Other Designations			9780	0.00	0.00	0.00		
c) Undesignated Amount			9790			35,248,783.44		
d) Unappropriated Amount			9790	0.00	0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	317,254,256.00	290,698,452.00	34,678,981.00	293,915,862.00	3,217,410.00	1.1%
Charter Schools General Purpose Entitlement - State Aid		8015	964,733.00	964,733.00	125,791.00	878,066.00	(86,667.00)	-9.0%
State Aid - Prior Years		8019	0.00	0.00	(582,697.27)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	810,329.00	810,329.00	0.00	787,899.00	(22,430.00)	-2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	552,282.00	552,282.00	0.00	242,401.00	(309,881.00)	-56.1%
County & District Taxes								
Secured Roll Taxes		8041	53,667,505.00	53,667,505.00	0.00	51,485,675.00	(2,181,830.00)	-4.1%
Unsecured Roll Taxes		8042	2,641,597.00	2,641,597.00	8,198.23	2,881,658.00	240,061.00	9.1%
Prior Years' Taxes		8043	48,542.00	48,542.00	7,258.36	55,800.00	7,258.00	15.0%
Supplemental Taxes		8044	3,250,442.00	3,250,442.00	513,201.08	2,602,435.00	(648,007.00)	-19.9%
Education Revenue Augmentation Fund (ERAF)		8045	(11,474,821.00)	(11,474,821.00)	0.00	(12,127,553.00)	(652,732.00)	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	227,765.00	227,765.00	0.00	242,809.00	15,044.00	6.6%
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			367,942,630.00	341,386,826.00	34,750,732.40	340,965,052.00	(421,774.00)	-0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(14,074,276.00)	(14,074,276.00)	0.00	(13,747,253.00)	327,023.00	-2.3%
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	2,318,576.00	2,099,981.00	0.00	2,099,981.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,144,205.00)	(2,071,440.00)	(199,545.42)	(2,071,440.00)	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			354,042,725.00	327,341,091.00	34,551,186.98	327,246,340.00	(94,751.00)	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%
EMA		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, 4610, 5510	8290						

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								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	509,443.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(1,379,945.97)	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	24,031,098.00	24,031,098.00	1,443,708.00	24,031,098.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	85,648.00	85,648.00				
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	8,295,720.00	8,295,720.00	(1,352,666.62)	8,295,720.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	41,409,162.00	46,320,226.00	584,586.31	46,405,874.00	85,648.00	0.2%
TOTAL, OTHER STATE REVENUE			73,821,628.00	78,732,692.00	(194,875.28)	78,732,692.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	43,598.00	43,598.00	8,246.80	43,598.00	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	255,000.00	255,000.00	142,587.25	255,000.00	0.00	0.0%
Interest		8660	2,100,000.00	2,100,000.00	20,536.30	2,100,000.00	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,106,520.00	1,106,520.00	300,197.05	1,106,520.00	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	2,935,350.00	3,003,350.00	257,186.28	3,003,350.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,440,468.00	6,508,468.00	728,753.68	6,508,468.00	0.00	0.0%
TOTAL, REVENUES			434,304,821.00	412,582,251.00	35,085,065.38	412,487,500.00	(94,751.00)	0.0%

2009-10 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	184,551,646.00	190,968,709.00	61,014,368.09	193,739,939.00	(2,771,230.00)	-1.5%
Certificated Pupil Support Salaries		1200	9,863,095.00	6,247,139.00	3,256,239.73	6,205,997.00	41,142.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	19,154,457.00	20,158,245.00	6,781,021.91	20,229,268.00	(71,023.00)	-0.4%
Other Certificated Salaries		1900	912,771.00	871,011.00	427,515.55	1,390,622.00	(519,611.00)	-59.7%
TOTAL, CERTIFICATED SALARIES			214,481,969.00	218,245,104.00	71,479,145.28	221,565,826.00	(3,320,722.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	930,156.00	857,761.00	285,555.40	947,389.00	(89,628.00)	-10.4%
Classified Support Salaries		2200	22,754,715.00	23,893,846.00	7,756,977.37	23,808,233.00	85,613.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	4,614,575.00	4,739,401.00	1,521,230.44	4,582,892.00	156,509.00	3.3%
Clerical, Technical and Office Salaries		2400	17,909,296.00	18,094,212.00	5,628,799.03	17,741,589.00	352,623.00	1.9%
Other Classified Salaries		2900	1,356,462.00	1,421,630.00	290,933.84	1,547,145.00	(125,515.00)	-8.8%
TOTAL, CLASSIFIED SALARIES			47,565,204.00	49,006,850.00	15,483,496.08	48,627,248.00	379,602.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,348,070.00	17,670,668.00	5,475,726.90	17,384,587.00	286,081.00	1.6%
PERS		3201-3202	4,193,811.00	4,361,117.00	1,417,889.21	4,215,775.00	145,342.00	3.3%
OASDI/Medicare/Alternative		3301-3302	6,262,613.00	6,431,163.00	2,090,712.67	6,332,250.00	98,913.00	1.5%
Health and Welfare Benefits		3401-3402	42,633,061.00	43,527,075.00	8,876,608.50	43,502,367.00	24,708.00	0.1%
Unemployment Insurance		3501-3502	785,184.00	803,648.00	270,598.25	822,116.00	(18,468.00)	-2.3%
Workers' Compensation		3601-3602	2,027,968.00	2,072,040.00	704,151.42	1,780,772.00	291,268.00	14.1%
OPEB, Allocated		3701-3702	14,214,128.00	14,703,802.00	2,958,956.76	14,936,980.00	(233,178.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,137,501.00	1,175,851.00	0.00	949,899.00	225,952.00	19.2%
Other Employee Benefits		3901-3902	171,761.00	175,422.00	45,241.08	137,508.00	37,914.00	21.6%
TOTAL, EMPLOYEE BENEFITS			88,774,097.00	90,920,786.00	21,839,884.79	90,062,254.00	858,532.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	(89,168.00)	0.00	104.57	844.00	(844.00)	New
Books and Other Reference Materials		4200	18,023.00	22,172.00	9,050.27	61,699.00	(39,527.00)	-178.3%
Materials and Supplies		4300	6,911,455.00	5,547,099.00	1,516,659.22	5,054,175.00	492,924.00	8.9%
Noncapitalized Equipment		4400	928,557.00	902,974.00	28,404.14	613,678.00	289,296.00	32.0%
Food		4700	18,904.00	20,000.00	4,387.91	18,100.00	1,900.00	9.5%
TOTAL, BOOKS AND SUPPLIES			7,787,771.00	6,492,245.00	1,558,606.11	5,748,496.00	743,749.00	11.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	373,121.00	323,000.00	225,184.50	301,553.00	21,447.00	6.6%
Travel and Conferences		5200	332,215.00	328,609.00	71,131.27	302,912.00	25,697.00	7.8%
Dues and Memberships		5300	108,142.00	114,457.00	87,469.80	96,854.00	17,603.00	15.4%
Insurance		5400-5450	2,038,439.00	2,054,782.00	704,168.26	2,020,036.00	34,746.00	1.7%
Operations and Housekeeping Services		5500	13,844,029.00	14,646,988.00	4,869,974.39	16,262,951.00	(1,615,963.00)	-11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,476,464.00	4,604,103.00	1,728,533.46	4,911,387.00	(307,284.00)	-6.7%
Transfers of Direct Costs		5710	692,858.00	374,281.00	528,497.34	381,735.00	(7,454.00)	-2.0%
Transfers of Direct Costs - Interfund		5750	(118,868.00)	(133,656.00)	9,538.86	(169,022.00)	35,366.00	-26.5%
Professional/Consulting Services and Operating Expenditures		5800	6,673,552.00	7,427,364.00	1,923,578.92	6,383,609.00	1,043,755.00	14.1%
Communications		5900	783,514.00	818,613.00	63,660.66	627,760.00	190,853.00	23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,203,466.00	30,558,541.00	10,211,737.46	31,119,775.00	(561,234.00)	-1.8%

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	14,000.00	11,605.50	11,606.00	2,394.00	17.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,315,546.00	3,086,929.00	671,037.83	3,080,128.00	6,801.00	0.2%
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	148,085.00	129,983.00	41,819.89	547,689.00	(417,706.00)	-321.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,463,631.00	3,230,912.00	724,463.22	3,639,423.00	(408,511.00)	-12.6%
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 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	478,078.00	664,824.00	221,608.00	664,826.00	(2.00)	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	689,824.00	503,078.00	25,000.00	503,078.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,167,902.00	1,167,902.00	246,608.00	1,167,904.00	(2.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,309,845.00)	(10,791,686.00)	0.00	(9,163,586.00)	(1,628,100.00)	15.1%
Transfers of Indirect Costs - Interfund		7350	(2,060,491.00)	(2,060,491.00)	0.00	(2,060,491.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,370,336.00)	(12,852,177.00)	0.00	(11,224,077.00)	(1,628,100.00)	12.7%
TOTAL, EXPENDITURES			379,073,704.00	386,770,163.00	121,543,940.94	390,706,849.00	(3,936,686.00)	-1.0%

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)
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	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,000.00	27,000.00	0.00	27,000.00	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	13,641,723.00	7,039,466.00	0.00	7,039,466.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,641,723.00	7,039,466.00	0.00	7,039,466.00	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	(44,529,885.00)	(41,178,153.00)	0.00	(41,647,000.00)	(468,847.00)	1.1%
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		8998	3,016,002.00	0.00				
e) TOTAL, CONTRIBUTIONS			(41,513,883.00)	(41,178,153.00)	0.00	(41,647,000.00)	(468,847.00)	1.1%
TOTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e			(55,128,606.00)	(48,190,619.00)	0.00	(48,659,466.00)	(468,847.00)	1.0%

2009-10 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	14,074,276.00	14,074,276.00	0.00	13,747,253.00	(327,023.00)	-2.3%
2) Federal Revenue		8100-8299	127,197,975.00	116,061,520.00	12,216,994.40	91,563,472.00	(24,498,048.00)	-21.1%
3) Other State Revenue		8300-8599	94,923,543.00	89,474,065.00	3,785,663.15	86,957,940.00	(2,516,125.00)	-2.8%
4) Other Local Revenue		8600-8799	12,906,784.00	15,477,676.00	(1,013,967.91)	14,454,878.00	(1,022,798.00)	-6.6%
5) TOTAL, REVENUES			249,102,578.00	235,087,537.00	14,988,689.64	206,723,543.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	109,578,080.00	109,362,595.00	31,908,394.93	111,361,048.00	(1,998,453.00)	-1.8%
2) Classified Salaries		2000-2999	47,862,168.00	49,549,298.00	13,687,666.66	44,118,838.00	5,430,460.00	11.0%
3) Employee Benefits		3000-3999	56,872,300.00	58,868,173.00	12,204,661.45	50,226,161.00	8,642,012.00	14.7%
4) Books and Supplies		4000-4999	46,478,613.00	49,385,277.00	4,506,220.72	19,076,360.00	30,308,917.00	61.4%
5) Services and Other Operating Expenditures		5000-5999	28,780,110.00	33,691,811.00	2,751,344.38	33,626,766.00	65,045.00	0.2%
6) Capital Outlay		6000-6999	6,978,560.00	6,727,830.00	536,347.30	5,815,008.00	912,822.00	13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,400,000.00	1,400,000.00	(237,265.96)	1,400,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,309,845.00	10,791,686.00	0.00	9,163,586.00	1,628,100.00	15.1%
9) TOTAL, EXPENDITURES			308,259,676.00	319,776,670.00	65,357,369.48	274,787,767.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(59,157,098.00)	(84,689,133.00)	(50,368,679.84)	(68,064,224.00)		
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	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	41,513,883.00	41,178,153.00	0.00	41,647,000.00	468,847.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,513,883.00	41,178,153.00	0.00	41,647,000.00		

2009-10 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,643,215.00)	(43,510,980.00)	(50,368,679.84)	(26,417,224.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,643,215.00	43,510,979.55		43,510,979.55	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)			17,643,215.00	43,510,979.55		43,510,979.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,643,215.00	43,510,979.55		43,510,979.55		
2) Ending Balance, June 30 (E + F1e)			0.00	(0.45)		17,093,755.55		
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						17,093,755.55		
d) Unappropriated Amount			0.00	(0.45)				

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	588,289.00	588,289.00	0.00	261,266.00	(327,023.00)	-55.6%
Special Education ADA Transfer	6500	8091	13,485,987.00	13,485,987.00	0.00	13,485,987.00	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			14,074,276.00	14,074,276.00	0.00	13,747,253.00	(327,023.00)	-2.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	17,208,806.00	20,968,027.00	(355,018.50)	20,968,027.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,304,984.00	1,742,427.00	204,302.46	1,458,148.00	(284,279.00)	-16.3%
Child Nutrition Programs		8220	0.00	62,757.00	14,903.10	62,757.00	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%
NCI B/ASA Indiana Dept of Education	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	100,343,753.00	80,968,496.00	11,402,630.69	60,854,644.00	(20,113,852.00)	-24.8%

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	(168,611.74)	985,960.00	(72,902.00)	-6.9%
Safe and Drug Free Schools	3700-3799	8290	544,319.00	683,867.00	(187,043.43)	610,251.00	(73,616.00)	-10.8%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	6,737,251.00	10,577,084.00	1,305,831.82	6,623,685.00	(3,953,399.00)	-37.4%
TOTAL, FEDERAL REVENUE			127,197,975.00	116,061,520.00	12,216,994.40	91,563,472.00	(24,498,048.00)	-21.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	40,446,272.00	40,446,272.00	3,827,597.98	38,628,739.00	(1,817,533.00)	-4.5%
Prior Years	6500	8319	0.00	0.00	(647,581.96)	0.00	0.00	0.0%
Home-to-School Transportation								
	7230	8311	3,771,766.00	3,023,448.00	565,413.00	2,975,859.00	(47,589.00)	-1.6%
Economic Impact Aid								
	7090-7091	8311	20,256,165.00	20,256,165.00	2.00	20,256,165.00	0.00	0.0%
Spec. Ed. Transportation								
	7240	8311	1,340,070.00	1,340,070.00	204,094.00	1,074,178.00	(265,892.00)	-19.8%
All Other State Apportionments - Current Year								
	All Other	8311	1,521,306.00	1,521,306.00	188,299.00	1,324,881.00	(196,425.00)	-12.9%
All Other State Apportionments - Prior Years								
	All Other	8319	0.00	0.00	(43,821.00)	0.00	0.00	0.0%
Year Round School Incentive								
		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3								
		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine								
		8435	0.00	0.00				
Charter Schools Categorical Block Grant								
		8480	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	871,240.00	871,240.00	(857,192.63)	871,240.00	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%
Instructional Materials								
	7155, 7156, 7157, 7158, 7160, 7170	8590	4,095,062.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program								
	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds								
	6650-6690	8590	116,274.00	223,274.00	23,713.94	223,274.00	0.00	0.0%
Healthy Start								
	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities								
	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant								
	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act								
	7400	8590	15,407,300.00	15,407,300.00	0.00	15,407,300.00	0.00	0.0%
All Other State Revenue								
	All Other	8590	7,098,088.00	6,384,990.00	525,138.82	6,196,304.00	(188,686.00)	-3.0%
TOTAL, OTHER STATE REVENUE			94,923,543.00	89,474,065.00	3,785,663.15	86,957,940.00	2,516,125.00	-2.8%
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%

2009-10 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)
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	(12,895.71)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	(113,123.15)	1,056,740.00	0.00	0.0%
Interagency Services	All Other	8677	2,073,984.00	2,073,984.00	33,520.35	1,742,545.00	(331,439.00)	-16.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,776,060.00	12,346,952.00	(921,469.40)	11,655,593.00	(691,359.00)	-5.6%
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	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,906,784.00	15,477,676.00	(1,013,967.91)	14,454,878.00	(1,022,798.00)	-6.6%
TOTAL, REVENUES			249,102,578.00	235,087,537.00	14,988,689.64	206,723,543.00	(28,363,994.00)	-12.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	75,765,360.00	74,696,972.00	22,278,919.92	75,813,352.00	(1,116,380.00)	-1.5%
Certificated Pupil Support Salaries		1200	8,621,346.00	8,688,799.00	2,521,145.58	11,848,299.00	(3,159,500.00)	-36.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,553,712.00	23,305,396.00	6,401,389.35	21,390,757.00	1,914,639.00	8.2%
Other Certificated Salaries		1900	2,637,662.00	2,671,428.00	706,940.08	2,308,640.00	362,788.00	13.6%
TOTAL, CERTIFICATED SALARIES			109,578,080.00	109,362,595.00	31,908,394.93	111,361,048.00	(1,998,453.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,921,084.00	19,218,147.00	5,221,118.67	18,588,996.00	629,151.00	3.3%
Classified Support Salaries		2200	19,432,546.00	19,977,282.00	5,906,109.46	17,926,678.00	2,050,604.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	2,387,837.00	2,418,644.00	682,666.98	2,035,994.00	382,650.00	15.8%
Clerical, Technical and Office Salaries		2400	6,462,437.00	7,157,510.00	1,712,373.80	5,119,727.00	2,037,783.00	28.5%
Other Classified Salaries		2900	658,264.00	777,715.00	165,397.75	447,443.00	330,272.00	42.5%
TOTAL, CLASSIFIED SALARIES			47,862,168.00	49,549,298.00	13,687,666.66	44,118,838.00	5,430,460.00	11.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,971,568.00	9,680,794.00	2,466,282.27	8,303,176.00	1,377,618.00	14.2%
PERS		3201-3202	3,646,204.00	3,753,176.00	1,122,594.52	3,267,232.00	485,944.00	12.9%
OASDI/Medicare/Alternative		3301-3302	4,826,571.00	5,057,708.00	1,449,912.47	4,308,373.00	749,335.00	14.8%
Health and Welfare Benefits		3401-3402	27,348,773.00	28,046,485.00	4,944,455.24	23,692,483.00	4,354,002.00	15.5%
Unemployment Insurance		3501-3502	477,065.00	508,323.00	143,369.80	542,195.00	(33,872.00)	-6.7%
Workers' Compensation		3601-3602	1,207,218.00	1,287,947.00	373,907.49	877,098.00	410,849.00	31.9%
OPEB, Allocated		3701-3702	9,116,193.00	9,243,852.00	1,648,148.62	8,109,812.00	1,134,040.00	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,000,726.00	1,028,546.00	0.00	969,733.00	58,813.00	5.7%
Other Employee Benefits		3901-3902	277,982.00	261,342.00	55,991.04	156,059.00	105,283.00	40.3%
TOTAL, EMPLOYEE BENEFITS			56,872,300.00	58,868,173.00	12,204,661.45	50,226,161.00	8,642,012.00	14.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,061,682.00	162,445.00	1,617,112.96	2,042,363.00	(1,879,918.00)	-1157.3%
Books and Other Reference Materials		4200	256,542.00	56,332.00	3,798.64	17,213.00	39,119.00	69.4%
Materials and Supplies		4300	42,403,555.00	47,144,108.00	2,664,963.73	15,329,811.00	31,814,297.00	67.5%
Noncapitalized Equipment		4400	1,755,738.00	1,960,854.00	220,345.39	1,626,531.00	334,323.00	17.0%
Food		4700	1,096.00	61,538.00	0.00	60,442.00	1,096.00	1.8%
TOTAL, BOOKS AND SUPPLIES			46,478,613.00	49,385,277.00	4,506,220.72	19,076,360.00	30,308,917.00	61.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,215,383.00	17,077,095.00	666,601.35	16,164,248.00	912,847.00	5.3%
Travel and Conferences		5200	937,265.00	1,221,094.00	309,761.42	924,293.00	296,801.00	24.3%
Dues and Memberships		5300	26,318.00	36,253.00	555.12	6,000.00	30,253.00	83.4%
Insurance		5400-5450	1,224,205.00	1,304,633.00	373,891.03	1,100,423.00	204,210.00	15.7%
Operations and Housekeeping Services		5500	882,756.00	882,756.00	14,481.04	55,221.00	827,535.00	93.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,109,395.00	5,321,912.00	344,392.11	7,262,800.00	(1,940,888.00)	-36.5%
Transfers of Direct Costs		5710	(692,858.00)	(93,682.00)	(255,956.84)	(381,735.00)	288,053.00	-307.5%
Transfers of Direct Costs - Interfund		5750	(4,065,450.00)	(4,061,770.00)	(1,421,027.06)	(3,143,274.00)	(918,496.00)	22.6%
Professional/Consulting Services and Operating Expenditures		5800	9,997,332.00	11,822,601.00	2,711,629.55	11,616,721.00	205,880.00	1.7%
Communications		5900	145,764.00	180,919.00	7,016.66	22,069.00	158,850.00	87.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,780,110.00	33,691,811.00	2,751,344.38	33,626,766.00	65,045.00	0.2%

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	733,852.00	808,852.00	126,146.55	220,717.00	588,135.00	72.7%
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	863,209.00	531,979.00	373,227.39	375,386.00	156,593.00	29.4%
Equipment Replacement		6500	5,381,499.00	5,386,999.00	36,973.36	5,218,905.00	168,094.00	3.1%
TOTAL, CAPITAL OUTLAY			6,978,560.00	6,727,830.00	536,347.30	5,815,008.00	912,822.00	13.6%
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	0.00	200,000.00	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	1,200,000.00	1,200,000.00	(237,265.96)	1,200,000.00	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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,400,000.00	1,400,000.00	(237,265.96)	1,400,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,309,845.00	10,791,686.00	0.00	9,163,586.00	1,628,100.00	15.1%
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			10,309,845.00	10,791,686.00	0.00	9,163,586.00	1,628,100.00	15.1%
TOTAL, EXPENDITURES			308,259,676.00	319,776,670.00	65,357,369.48	274,787,767.00	44,988,903.00	14.1%

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)
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	44,529,885.00	41,178,153.00	0.00	41,647,000.00	468,847.00	1.1%
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		8998	(3,016,002.00)	0.00				
(e) TOTAL, CONTRIBUTIONS			41,513,883.00	41,178,153.00	0.00	41,647,000.00	468,847.00	1.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			41,513,883.00	41,178,153.00	0.00	41,647,000.00	(468,847.00)	1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	368,117,001.00	341,415,367.00	34,551,186.98	340,993,593.00	(421,774.00)	-0.1%
2) Federal Revenue		8100-8299	127,197,975.00	116,061,520.00	12,216,994.40	91,563,472.00	(24,498,048.00)	-21.1%
3) Other State Revenue		8300-8599	168,745,171.00	168,206,757.00	3,590,787.87	165,690,632.00	(2,516,125.00)	-1.5%
4) Other Local Revenue		8600-8799	19,347,252.00	21,986,144.00	(285,214.23)	20,963,346.00	(1,022,798.00)	-4.7%
5) TOTAL, REVENUES			683,407,399.00	647,669,788.00	50,073,755.02	619,211,043.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	324,060,049.00	327,607,699.00	103,387,540.21	332,926,874.00	(5,319,175.00)	-1.6%
2) Classified Salaries		2000-2999	95,427,372.00	98,556,148.00	29,171,162.74	92,746,086.00	5,810,062.00	5.9%
3) Employee Benefits		3000-3999	145,646,397.00	149,788,959.00	34,044,546.24	140,288,415.00	9,500,544.00	6.3%
4) Books and Supplies		4000-4999	54,266,384.00	55,877,522.00	6,064,826.83	24,824,856.00	31,052,666.00	55.6%
5) Services and Other Operating Expenditures		5000-5999	57,983,576.00	64,250,352.00	12,963,081.84	64,746,541.00	(496,189.00)	-0.8%
6) Capital Outlay		6000-6999	9,442,191.00	9,958,742.00	1,260,810.52	9,454,431.00	504,311.00	5.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,567,902.00	2,567,902.00	9,342.04	2,567,904.00	(2.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,060,491.00)	(2,060,491.00)	0.00	(2,060,491.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			687,333,380.00	706,546,833.00	186,901,310.42	665,494,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,925,981.00)	(58,877,045.00)	(136,827,555.40)	(46,283,573.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,383,409.00	3,383,409.00	0.00	3,383,409.00	0.00	0.0%
b) Transfers Out		7600-7629	16,998,132.00	10,395,875.00	0.00	10,395,875.00	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			(13,614,723.00)	(7,012,466.00)	0.00	(7,012,466.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,540,704.00)	(65,889,511.00)	(136,827,555.40)	(53,296,039.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,213,050.00	105,638,577.99		105,638,577.99	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)			64,213,050.00	105,638,577.99		105,638,577.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,213,050.00	105,638,577.99		105,638,577.99		
2) Ending Balance, June 30 (E + F1e)			46,672,346.00	39,749,066.99		52,342,538.99		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	100,464.00	96,096.00		0.00		
Stores		9712	3,351,593.00	3,522,347.00		0.00		
Prepaid Expenditures		9713	31,892.00	195,343.00		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	43,188,397.00	35,935,281.44		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						52,342,538.99		
d) Unappropriated Amount		9790	0.00	(0.45)				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	317,254,256.00	290,698,452.00	34,678,981.00	293,915,862.00	3,217,410.00	1.1%
Charter Schools General Purpose Entitlement - State Aid		8015	964,733.00	964,733.00	125,791.00	878,066.00	(86,667.00)	-9.0%
State Aid - Prior Years		8019	0.00	0.00	(582,697.27)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	810,329.00	810,329.00	0.00	787,899.00	(22,430.00)	-2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	552,282.00	552,282.00	0.00	242,401.00	(309,881.00)	-56.1%
County & District Taxes Secured Roll Taxes		8041	53,667,505.00	53,667,505.00	0.00	51,485,675.00	(2,181,830.00)	-4.1%
Unsecured Roll Taxes		8042	2,641,597.00	2,641,597.00	8,198.23	2,881,658.00	240,061.00	9.1%
Prior Years' Taxes		8043	48,542.00	48,542.00	7,258.36	55,800.00	7,258.00	15.0%
Supplemental Taxes		8044	3,250,442.00	3,250,442.00	513,201.08	2,602,435.00	(648,007.00)	-19.9%
Education Revenue Augmentation Fund (ERAF)		8045	(11,474,821.00)	(11,474,821.00)	0.00	(12,127,553.00)	(652,732.00)	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	227,765.00	227,765.00	0.00	242,809.00	15,044.00	6.6%
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			367,942,630.00	341,386,826.00	34,750,732.40	340,965,052.00	(421,774.00)	-0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(14,074,276.00)	(14,074,276.00)	0.00	(13,747,253.00)	327,023.00	-2.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	588,289.00	588,289.00	0.00	261,266.00	(327,023.00)	-55.6%
Special Education ADA Transfer	6500	8091	13,485,987.00	13,485,987.00	0.00	13,485,987.00	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	2,318,576.00	2,099,981.00	0.00	2,099,981.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,144,205.00)	(2,071,440.00)	(199,545.42)	(2,071,440.00)	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			368,117,001.00	341,415,367.00	34,551,186.98	340,993,593.00	(421,774.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	17,208,806.00	20,968,027.00	(355,018.50)	20,968,027.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,304,984.00	1,742,427.00	204,302.46	1,458,148.00	(284,279.00)	-16.3%
Child Nutrition Programs		8220	0.00	62,757.00	14,903.10	62,757.00	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%
ICLBI/ASA Fresno Dept of Education ICS Financial Reporting Software - 2009.2.0 e: fundi-a (Rev 11/04/2009)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	100,343,753.00	80,968,496.00	11,402,630.69	60,854,644.00	(20,113,852.00)	-24.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	1,058,862.00	1,058,862.00	(168,611.74)	985,960.00	(72,902.00)	-6.9%
Safe and Drug Free Schools	3700-3799	8290	544,319.00	683,867.00	(187,043.43)	610,251.00	(73,616.00)	-10.8%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	6,737,251.00	10,577,084.00	1,305,831.82	6,623,685.00	(3,953,399.00)	-37.4%
TOTAL, FEDERAL REVENUE			127,197,975.00	116,061,520.00	12,216,994.40	91,563,472.00	(24,498,048.00)	-21.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	40,446,272.00	40,446,272.00	3,827,597.98	38,628,739.00	(1,817,533.00)	-4.5%
Prior Years	6500	8319	0.00	0.00	(647,581.96)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	3,771,766.00	3,023,448.00	565,413.00	2,975,859.00	(47,589.00)	-1.6%
Economic Impact Aid	7090-7091	8311	20,256,165.00	20,256,165.00	2.00	20,256,165.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,340,070.00	1,340,070.00	204,094.00	1,074,178.00	(265,892.00)	-19.8%
All Other State Apportionments - Current Year	All Other	8311	1,521,306.00	1,521,306.00	697,742.00	1,324,881.00	(196,425.00)	-12.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(1,423,766.97)	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	24,031,098.00	24,031,098.00	1,443,708.00	24,031,098.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	85,648.00	85,648.00				
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	9,166,960.00	9,166,960.00	(2,209,859.25)	9,166,960.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	4,095,062.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	116,274.00	223,274.00	23,713.94	223,274.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	15,407,300.00	15,407,300.00	0.00	15,407,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,507,250.00	52,705,216.00	1,109,725.13	52,602,178.00	(103,038.00)	-0.2%
TOTAL, OTHER STATE REVENUE			168,745,171.00	168,206,757.00	3,590,787.87	165,690,632.00	(2,516,125.00)	-1.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	43,598.00	43,598.00	8,246.80	43,598.00	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	255,000.00	255,000.00	142,587.25	255,000.00	0.00	0.0%
Interest		8660	2,100,000.00	2,100,000.00	7,640.59	2,100,000.00	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	1,056,740.00	1,056,740.00	(113,123.15)	1,056,740.00	0.00	0.0%
Interagency Services	All Other	8677	2,073,984.00	2,073,984.00	33,520.35	1,742,545.00	(331,439.00)	-16.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,106,520.00	1,106,520.00	300,197.05	1,106,520.00	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	12,711,410.00	15,350,302.00	(664,283.12)	14,658,943.00	(691,359.00)	-4.5%
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	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,347,252.00	21,986,144.00	(285,214.23)	20,963,346.00	(1,022,798.00)	-4.7%
OTAL, REVENUES			683,407,399.00	647,669,788.00	50,073,755.02	619,211,043.00	(28,458,745.00)	-4.4%

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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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	260,317,006.00	265,665,661.00	83,293,288.01	269,553,291.00	(3,887,610.00)	-1.5%
Certificated Pupil Support Salaries		1200	18,484,441.00	14,935,938.00	5,777,385.31	18,054,296.00	(3,118,358.00)	-20.9%
Certificated Supervisors' and Administrators' Salaries		1300	41,708,169.00	43,463,641.00	13,182,411.26	41,620,025.00	1,843,616.00	4.2%
Other Certificated Salaries		1900	3,550,433.00	3,542,439.00	1,134,455.63	3,699,262.00	(156,823.00)	-4.4%
TOTAL, CERTIFICATED SALARIES			324,060,049.00	327,607,699.00	103,387,540.21	332,926,874.00	(5,319,175.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	19,851,240.00	20,075,908.00	5,506,674.07	19,536,385.00	539,523.00	2.7%
Classified Support Salaries		2200	42,187,261.00	43,871,128.00	13,663,086.83	41,734,911.00	2,136,217.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	7,002,412.00	7,158,045.00	2,203,897.42	6,618,886.00	539,159.00	7.5%
Clerical, Technical and Office Salaries		2400	24,371,733.00	25,251,722.00	7,341,172.83	22,861,316.00	2,390,406.00	9.5%
Other Classified Salaries		2900	2,014,726.00	2,199,345.00	456,331.59	1,994,588.00	204,757.00	9.3%
TOTAL, CLASSIFIED SALARIES			95,427,372.00	98,556,148.00	29,171,162.74	92,746,086.00	5,810,062.00	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,319,638.00	27,351,462.00	7,942,009.17	25,687,763.00	1,663,699.00	6.1%
PERS		3201-3202	7,840,015.00	8,114,293.00	2,540,483.73	7,483,007.00	631,286.00	7.8%
OASDI/Medicare/Alternative		3301-3302	11,089,184.00	11,488,871.00	3,540,625.14	10,640,623.00	848,248.00	7.4%
Health and Welfare Benefits		3401-3402	69,981,834.00	71,573,560.00	13,821,063.74	67,194,850.00	4,378,710.00	6.1%
Unemployment Insurance		3501-3502	1,262,249.00	1,311,971.00	413,968.05	1,364,311.00	(52,340.00)	-4.0%
Workers' Compensation		3601-3602	3,235,186.00	3,359,987.00	1,078,058.91	2,657,870.00	702,117.00	20.9%
OPEB, Allocated		3701-3702	23,330,321.00	23,947,654.00	4,607,105.38	23,046,792.00	900,862.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,138,227.00	2,204,397.00	0.00	1,919,632.00	284,765.00	12.9%
Other Employee Benefits		3901-3902	449,743.00	436,764.00	101,232.12	293,567.00	143,197.00	32.8%
TOTAL, EMPLOYEE BENEFITS			145,646,397.00	149,788,959.00	34,044,546.24	140,288,415.00	9,500,544.00	6.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,972,514.00	162,445.00	1,617,217.53	2,043,207.00	(1,880,762.00)	-1157.8%
Books and Other Reference Materials		4200	274,565.00	78,504.00	12,848.91	78,912.00	(408.00)	-0.5%
Materials and Supplies		4300	49,315,010.00	52,691,207.00	4,181,622.95	20,383,986.00	32,307,221.00	61.3%
Noncapitalized Equipment		4400	2,684,295.00	2,863,828.00	248,749.53	2,240,209.00	623,619.00	21.8%
Food		4700	20,000.00	81,538.00	4,387.91	78,542.00	2,996.00	3.7%
TOTAL, BOOKS AND SUPPLIES			54,266,384.00	55,877,522.00	6,064,826.83	24,824,856.00	31,052,666.00	55.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,588,504.00	17,400,095.00	891,785.85	16,465,801.00	934,294.00	5.4%
Travel and Conferences		5200	1,269,480.00	1,549,703.00	380,892.69	1,227,205.00	322,498.00	20.8%
Dues and Memberships		5300	134,460.00	150,710.00	88,024.92	102,854.00	47,856.00	31.8%
Insurance		5400-5450	3,262,644.00	3,359,415.00	1,078,059.29	3,120,459.00	238,956.00	7.1%
Operations and Housekeeping Services		5500	14,726,785.00	15,529,744.00	4,884,455.43	16,318,172.00	(788,428.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,585,859.00	9,926,015.00	2,072,925.57	12,174,187.00	(2,248,172.00)	-22.6%
Transfers of Direct Costs		5710	0.00	280,599.00	272,540.50	0.00	280,599.00	100.0%
Transfers of Direct Costs - Interfund		5750	(4,184,318.00)	(4,195,426.00)	(1,411,488.20)	(3,312,296.00)	(883,130.00)	21.0%
Professional/Consulting Services and Operating Expenditures		5800	16,670,884.00	19,249,965.00	4,635,208.47	18,000,330.00	1,249,635.00	6.5%
Communications		5900	929,278.00	999,532.00	70,677.32	649,829.00	349,703.00	35.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,983,576.00	64,250,352.00	12,963,081.84	64,746,541.00	(496,189.00)	-0.8%

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General Fund
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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)
CAPITAL OUTLAY								
Land		6100	0.00	14,000.00	11,605.50	11,606.00	2,394.00	17.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,049,398.00	3,895,781.00	797,184.38	3,300,845.00	594,936.00	15.3%
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	1,011,294.00	661,962.00	415,047.28	923,075.00	(261,113.00)	-39.4%
Equipment Replacement		6500	5,381,499.00	5,386,999.00	36,973.36	5,218,905.00	168,094.00	3.1%
TOTAL, CAPITAL OUTLAY			9,442,191.00	9,958,742.00	1,260,810.52	9,454,431.00	504,311.00	5.1%
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	200,000.00	200,000.00	0.00	200,000.00	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	1,200,000.00	1,200,000.00	(237,265.96)	1,200,000.00	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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	478,078.00	664,824.00	221,608.00	664,826.00	(2.00)	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	689,824.00	503,078.00	25,000.00	503,078.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,567,902.00	2,567,902.00	9,342.04	2,567,904.00	(2.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,060,491.00)	(2,060,491.00)	0.00	(2,060,491.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,060,491.00)	(2,060,491.00)	0.00	(2,060,491.00)	0.00	0.0%
TOTAL, EXPENDITURES			687,333,380.00	706,546,833.00	186,901,310.42	665,494,616.00	41,052,217.00	5.8%

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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	3,383,409.00	3,383,409.00	0.00	3,383,409.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,383,409.00	3,383,409.00	0.00	3,383,409.00	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	13,641,723.00	7,039,466.00	0.00	7,039,466.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,998,132.00	10,395,875.00	0.00	10,395,875.00	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	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00		
(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)			(13,614,723.00)	(7,012,466.00)	0.00	(7,012,466.00)	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	930,857.00	1,082,244.00	(565,881.67)	1,082,244.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	1,445,315.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	913,786.00	914,286.00	163,528.86	914,286.00	0.00	0.0%
5) TOTAL, REVENUES			1,844,643.00	1,996,530.00	1,042,962.19	1,996,530.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,643,461.00	3,578,292.00	1,482,576.13	3,588,292.00	(10,000.00)	-0.3%
2) Classified Salaries		2000-2999	1,790,090.00	1,787,090.00	502,466.41	1,787,090.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,304,754.00	2,304,754.00	496,338.02	2,304,754.00	0.00	0.0%
4) Books and Supplies		4000-4999	962,411.00	1,230,754.00	146,372.03	732,954.00	497,800.00	40.4%
5) Services and Other Operating Expenditures		5000-5999	1,791,935.00	743,648.00	422,587.25	1,231,448.00	(487,800.00)	-65.6%
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	456,922.00	456,922.00	0.00	456,922.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,949,573.00	10,101,460.00	3,050,339.84	10,101,460.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,104,930.00)	(8,104,930.00)	(2,007,377.65)	(8,104,930.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,964,466.00	7,964,466.00	0.00	7,964,466.00	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			10,964,466.00	7,964,466.00	0.00	7,964,466.00		

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)			(140,464.00)	(140,464.00)	(2,007,377.65)	(140,464.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,838.00	149,999.75		149,999.75	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)			143,838.00	149,999.75		149,999.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,838.00	149,999.75		149,999.75		
2) Ending Balance, June 30 (E + F1e)			3,374.00	9,535.75		9,535.75		
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						9,535.75		
d) Unappropriated Amount			3,374.00	9,535.75				

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	464,933.00	464,933.00	(454,298.99)	464,933.00	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	465,924.00	617,311.00	(111,582.68)	617,311.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			930,857.00	1,082,244.00	(565,881.67)	1,082,244.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	346,540.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	1,098,775.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	1,445,315.00	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	30,000.00	30,000.00	(0.01)	30,000.00	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	0.00	0.00	80,904.32	0.00	0.00	0.0%
Interagency Services		8677	219,065.00	219,065.00	(63,601.66)	219,065.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	664,721.00	665,221.00	146,226.21	665,221.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			913,786.00	914,286.00	163,528.86	914,286.00	0.00	0.0%
TOTAL, REVENUES			1,844,643.00	1,996,530.00	1,042,962.19	1,996,530.00		

2009-10 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	4,211,292.00	2,146,123.00	1,100,559.33	2,156,123.00	(10,000.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	875,724.00	875,724.00	263,118.50	875,724.00	0.00	0.0%
Other Certificated Salaries		1900	556,445.00	556,445.00	118,898.30	556,445.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,643,461.00	3,578,292.00	1,482,576.13	3,588,292.00	(10,000.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,500.00	31,500.00	2,317.20	31,500.00	0.00	0.0%
Classified Support Salaries		2200	618,661.00	618,661.00	164,308.32	618,661.00	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	1,060,929.00	1,057,929.00	321,802.19	1,057,929.00	0.00	0.0%
Other Classified Salaries		2900	79,000.00	79,000.00	14,038.70	79,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,790,090.00	1,787,090.00	502,466.41	1,787,090.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	468,369.00	468,369.00	116,565.51	468,369.00	0.00	0.0%
PERS		3201-3202	149,737.00	149,737.00	49,415.45	149,737.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	203,351.00	203,351.00	61,360.05	203,351.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,007,053.00	1,007,053.00	182,232.32	1,007,053.00	0.00	0.0%
Unemployment Insurance		3501-3502	22,289.00	22,289.00	6,390.66	22,289.00	0.00	0.0%
Workers' Compensation		3601-3602	57,862.00	57,862.00	16,615.31	57,862.00	0.00	0.0%
OPEB, Allocated		3701-3702	335,674.00	335,674.00	60,743.91	335,674.00	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	49,311.00	49,311.00	0.00	49,311.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,108.00	11,108.00	3,014.81	11,108.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,304,754.00	2,304,754.00	496,338.02	2,304,754.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	265,000.00	264,500.00	21,188.27	264,500.00	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	697,411.00	966,254.00	125,183.76	468,454.00	497,800.00	51.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			962,411.00	1,230,754.00	146,372.03	732,954.00	497,800.00	40.4%

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	15,050.00	16,444.00	2,580.16	15,794.00	650.00	4.0%
Dues and Memberships		5300	1,000.00	1,000.00	4,250.00	1,000.00	0.00	0.0%
Insurance		5400-5450	57,902.00	57,902.00	16,615.31	57,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	283,000.00	283,000.00	101,101.49	283,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	150,000.00	(116.45)	150,000.00	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	204,000.00	203,550.00	31,896.70	204,000.00	(450.00)	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	1,080,983.00	31,752.00	265,280.88	519,752.00	(488,000.00)	-1536.9%
Communications		5900	0.00	0.00	979.16	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,791,935.00	743,648.00	422,587.25	1,231,448.00	(487,800.00)	-65.6%
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	456,922.00	456,922.00	0.00	456,922.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			456,922.00	456,922.00	0.00	456,922.00	0.00	0.0%
TOTAL, EXPENDITURES			12,949,573.00	10,101,460.00	3,050,339.84	10,101,460.00		

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	10,964,466.00	7,964,466.00	0.00	7,964,466.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,964,466.00	7,964,466.00	0.00	7,964,466.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			10,964,466.00	7,964,466.00	0.00	7,964,466.00		

2009-10 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)
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	401,173.00	401,173.00	17,448.00	401,173.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,856,993.00	7,856,993.00	3,403,062.89	7,856,993.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	16,625.44	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,258,166.00	8,258,166.00	3,437,136.33	8,258,166.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,372,463.00	3,372,463.00	1,082,516.58	3,372,463.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,648,230.00	1,667,430.00	492,465.55	1,667,430.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,700,498.00	1,702,323.00	361,938.99	1,700,498.00	1,825.00	0.1%
4) Books and Supplies		4000-4999	1,027,598.00	732,284.00	81,051.49	743,978.00	(11,694.00)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	114,161.00	388,450.00	57,338.28	377,081.00	11,369.00	2.9%
6) Capital Outlay		6000-6999	1,000.00	1,000.00	0.00	1,000.00	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	301,927.00	301,927.00	0.00	301,927.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,258,166.00	8,258,166.00	2,075,310.89	8,256,666.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,361,825.44	1,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2009-10 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,361,825.44	1,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,063.00	17,462.96		17,462.96	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)			43,063.00	17,462.96		17,462.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,063.00	17,462.96		17,462.96		
2) Ending Balance, June 30 (E + F1e)			43,063.00	17,462.96		18,962.96		
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						18,962.96		
d) Unappropriated Amount			43,063.00	17,462.96				

2009-10 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	44,566.00	44,566.00	34,815.38	44,566.00	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	356,607.00	356,607.00	(17,367.38)	356,607.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			401,173.00	401,173.00	17,448.00	401,173.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,622.00	1,622.00	1,323.39	1,622.00	0.00	0.0%
Child Development Apportionments		8530	1,884,880.00	1,884,880.00	414,118.11	1,884,880.00	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	4,723,583.00	4,723,583.00	3,020,388.28	4,723,583.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,246,908.00	1,246,908.00	(32,766.89)	1,246,908.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,856,993.00	7,856,993.00	3,403,062.89	7,856,993.00	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	(0.01)	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	16,625.45	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	16,625.44	0.00	0.00	0.0%
TOTAL, REVENUES			8,258,166.00	8,258,166.00	3,437,136.33	8,258,166.00		

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	2,636,986.00	2,636,986.00	849,610.10	2,636,986.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	415,677.00	415,677.00	139,389.49	415,677.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,483.00	119,483.00	44,521.59	119,483.00	0.00	0.0%
Other Certificated Salaries		1900	200,317.00	200,317.00	48,995.40	200,317.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,372,463.00	3,372,463.00	1,082,516.58	3,372,463.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,481,197.00	1,481,197.00	443,182.10	1,481,197.00	0.00	0.0%
Classified Support Salaries		2200	10,256.00	29,456.00	1,142.91	29,456.00	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	156,777.00	156,777.00	48,140.54	156,777.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,648,230.00	1,667,430.00	492,465.55	1,667,430.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	247,879.00	247,879.00	77,470.22	247,879.00	0.00	0.0%
PERS		3201-3202	132,761.00	132,761.00	13,565.12	132,761.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	163,501.00	164,501.00	42,027.26	163,501.00	1,000.00	0.6%
Health and Welfare Benefits		3401-3402	776,851.00	777,351.00	156,270.69	776,851.00	500.00	0.1%
Unemployment Insurance		3501-3502	14,899.00	14,924.00	4,887.56	14,899.00	25.00	0.2%
Workers' Compensation		3601-3602	38,761.00	38,786.00	12,723.62	38,761.00	25.00	0.1%
OPEB, Allocated		3701-3702	258,948.00	259,173.00	52,090.14	258,948.00	225.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	54,961.00	54,961.00	0.00	54,961.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,937.00	11,987.00	2,904.38	11,937.00	50.00	0.4%
TOTAL, EMPLOYEE BENEFITS			1,700,498.00	1,702,323.00	361,938.99	1,700,498.00	1,825.00	0.1%
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	1,027,598.00	728,789.00	77,556.68	743,978.00	(15,189.00)	-2.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	3,495.00	3,494.81	0.00	3,495.00	100.0%
TOTAL, BOOKS AND SUPPLIES			1,027,598.00	732,284.00	81,051.49	743,978.00	(11,694.00)	-1.6%

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 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	11,800.00	11,800.00	1,692.77	11,800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	38,761.00	38,811.00	12,722.04	38,761.00	50.00	0.1%
Operations and Housekeeping Services		5500	0.00	8,500.00	0.00	0.00	8,500.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,900.00	49,000.00	5,720.60	49,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	2,819.00	0.00	0.00	2,819.00	100.0%
Transfers of Direct Costs - Interfund		5750	33,200.00	248,200.00	35,247.83	248,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,300.00	28,120.00	1,429.00	28,120.00	0.00	0.0%
Communications		5900	1,200.00	1,200.00	526.04	1,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,161.00	388,450.00	57,338.28	377,061.00	11,369.00	2.9%
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000.00	1,000.00	0.00	1,000.00	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	301,927.00	301,927.00	0.00	301,927.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			301,927.00	301,927.00	0.00	301,927.00	0.00	0.0%
TOTAL EXPENDITURES			8,258,166.00	8,258,166.00	2,075,310.89	8,256,666.00		

2009-10 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		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%

2009-10 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)
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	150,000.00	150,000.00	0.01	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.01	150,000.00		
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	1,281,527.00	1,552,560.00	109,073.54	1,546,820.00	5,740.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	10,107,087.00	3,904,794.00	1,690,675.66	3,910,534.00	(5,740.00)	-0.1%
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			11,388,614.00	5,457,354.00	1,799,749.20	5,457,354.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(11,238,614.00)	(5,307,354.00)	(1,799,749.19)	(5,307,354.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,958,666.00	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			6,958,666.00	3,356,409.00	0.00	3,356,409.00		

2009-10 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,279,948.00)	(1,950,945.00)	(1,799,749.19)	(1,950,945.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,279,948.00	1,950,945.19		1,950,945.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,279,948.00	1,950,945.19		1,950,945.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,279,948.00	1,950,945.19		1,950,945.19		
2) Ending Balance, June 30 (E + F1e)			0.00	0.19		0.19		
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						0.19		
d) Unappropriated Amount			0.00	0.19				

2009-10 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	0.00	0.00				
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								
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	0.01	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	0.01	150,000.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	0.01	150,000.00		

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	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	1,281,527.00	1,552,560.00	109,073.54	1,546,820.00	5,740.00	0.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,281,527.00	1,552,560.00	109,073.54	1,546,820.00	5,740.00	0.4%
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	9,822,123.00	3,061,435.00	1,332,730.25	3,057,488.00	3,947.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	284,964.00	843,359.00	357,945.41	853,046.00	(9,687.00)	-1.1%
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			10,107,087.00	3,904,794.00	1,690,675.66	3,910,534.00	(5,740.00)	-0.1%
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			11,388,614.00	5,457,354.00	1,799,749.20	5,457,354.00		

2009-10 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)
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	3,602,257.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,958,666.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			6,958,666.00	3,356,409.00	0.00	3,356,409.00		

2009-10 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	400,000.00	400,000.00	(0.03)	400,000.00	0.00	0.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	(0.03)	400,000.00		
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	6,284.16	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	5,600.00	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	11,884.16	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400,000.00	400,000.00	(11,884.19)	400,000.00		
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	40,102,135.00	40,102,135.00	0.00	40,102,135.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	41,398,000.00	41,398,000.00	0.00	41,398,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,295,865.00	1,295,865.00	0.00	1,295,865.00		

2009-10 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,695,865.00	1,695,865.00	(11,884.19)	1,695,865.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,097,922.00	3,221,780.94		3,221,780.94	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)			14,097,922.00	3,221,780.94		3,221,780.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,097,922.00	3,221,780.94		3,221,780.94		
2) Ending Balance, June 30 (E + F1e)			15,793,787.00	4,917,645.94		4,917,645.94		
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						4,917,645.94		
d) Unappropriated Amount			15,793,787.00	4,917,645.94				

2009-10 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)
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	400,000.00	400,000.00	(0.03)	400,000.00	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			400,000.00	400,000.00	(0.03)	400,000.00	0.00	0.0%
TOTAL, REVENUES			400,000.00	400,000.00	(0.03)	400,000.00		

2009-10 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)
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	159.16	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	6,125.00	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	6,284.16	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	5,600.00	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	5,600.00	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	0.00	11,884.16	0.00		

2009-10 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	40,102,135.00	40,102,135.00	0.00	40,102,135.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,102,135.00	40,102,135.00	0.00	40,102,135.00	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	41,398,000.00	41,398,000.00	0.00	41,398,000.00	0.00	0.0%
(c) TOTAL, SOURCES			41,398,000.00	41,398,000.00	0.00	41,398,000.00	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)			1,295,865.00	1,295,865.00	0.00	1,295,865.00		

2009-10 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	1,300,000.00	1,300,000.00	348,679.52	1,300,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,300,000.00	1,300,000.00	348,679.52	1,300,000.00		
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	10,959.00	9,803.12	10,959.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,593.00	145,593.00	147,713.91	15,593.00	130,000.00	89.3%
6) Capital Outlay		6000-6999	14,420,493.00	14,279,534.00	571,993.35	15,317,401.00	(1,037,867.00)	-7.3%
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			14,436,086.00	14,436,086.00	729,510.38	15,343,953.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,136,086.00)	(13,136,086.00)	(380,830.86)	(14,043,953.00)		
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	27,000.00	27,000.00	0.00	27,000.00	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			(27,000.00)	(27,000.00)	0.00	(27,000.00)		

2009-10 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,163,086.00)	(13,163,086.00)	(380,830.86)	(14,070,953.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,163,086.00	14,070,953.70		14,070,953.70	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)			13,163,086.00	14,070,953.70		14,070,953.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,163,086.00	14,070,953.70		14,070,953.70		
2) Ending Balance, June 30 (E + F1e)			0.00	907,867.70		0.70		
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						0.70		
d) Unappropriated Amount		9790	0.00	907,867.70				

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	400,000.00	400,000.00	0.00	400,000.00	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		8681	900,000.00	900,000.00	348,679.52	900,000.00	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			1,300,000.00	1,300,000.00	348,679.52	1,300,000.00	0.00	0.0%
TOTAL, REVENUES			1,300,000.00	1,300,000.00	348,679.52	1,300,000.00		

2009-10 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)
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	10,959.00	9,803.12	10,959.00	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	10,959.00	9,803.12	10,959.00	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	15,593.00	145,593.00	147,713.91	15,593.00	130,000.00	89.3%
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			15,593.00	145,593.00	147,713.91	15,593.00	130,000.00	89.3%

2009-10 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	973,500.00	3,623,500.00	19,397.36	1,881,367.00	1,742,133.00	48.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,387,425.00	10,546,466.00	477,625.63	13,376,466.00	(2,830,000.00)	-26.8%
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	59,568.00	109,568.00	74,970.36	59,568.00	50,000.00	45.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,420,493.00	14,279,534.00	571,993.35	15,317,401.00	(1,037,867.00)	-7.3%
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			14,436,086.00	14,436,086.00	729,510.38	15,343,953.00		

2009-10 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)
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	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,000.00	27,000.00	0.00	27,000.00	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)			(27,000.00)	(27,000.00)	0.00	(27,000.00)		

2009-10 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	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.01)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.01)	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	(0.01)	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	(0.01)	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		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	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%
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								
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	(0.01)	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	(0.01)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.01)	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		

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		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		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	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.02)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.02)	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	704,823.00	1,075,350.00	7,421.06	1,172,850.00	(97,500.00)	-9.1%
5) Services and Other Operating Expenditures		5000-5999	4,658,786.00	4,693,109.00	1,368,944.03	4,675,561.00	17,548.00	0.4%
6) Capital Outlay		6000-6999	31,169,047.00	31,054,197.00	3,696,163.45	41,195,846.00	(10,141,649.00)	-32.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,532,656.00	36,822,656.00	5,072,528.54	47,044,257.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,532,656.00)	(36,822,656.00)	(5,072,528.56)	(47,044,257.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,604,257.00	36,604,257.00	0.00	36,604,257.00	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			36,604,257.00	36,604,257.00	0.00	36,604,257.00		

2009-10 First Interim
County School 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,601.00	(218,399.00)	(5,072,528.56)	(10,440,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,068,021.00	10,440,000.22		10,440,000.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,068,021.00	10,440,000.22		10,440,000.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,068,021.00	10,440,000.22		10,440,000.22		
2) Ending Balance, June 30 (E + F1e)			3,139,622.00	10,221,601.22		0.22		
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						0.22		
d) Unappropriated Amount		9790	3,139,622.00	10,221,601.22				

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	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%
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								
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	(0.02)	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	(0.02)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.02)	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	704,695.00	1,075,222.00	7,421.06	1,172,722.00	(97,500.00)	-9.1%
Noncapitalized Equipment		4400	128.00	128.00	0.00	128.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			704,823.00	1,075,350.00	7,421.06	1,172,850.00	(97,500.00)	-9.1%
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	1,304,270.00	1,023,397.00	726,104.89	1,050,897.00	(27,500.00)	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,163,880.00	3,493,903.00	596,539.14	3,448,855.00	45,048.00	1.3%
Professional/Consulting Services and Operating Expenditures		5800	190,636.00	175,809.00	46,300.00	175,809.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,658,786.00	4,893,109.00	1,368,944.03	4,675,561.00	17,548.00	0.4%

2009-10 First Interim
County School 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	1,333,304.00	1,333,304.00	78,124.20	1,333,304.00	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	28,896,887.00	28,532,037.00	3,561,111.34	38,673,686.00	(10,141,649.00)	-35.5%
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	938,856.00	1,188,856.00	56,927.91	1,188,856.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,169,047.00	31,054,197.00	3,696,163.45	41,195,846.00	(10,141,649.00)	-32.7%
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			36,532,656.00	36,822,656.00	5,072,528.54	47,044,257.00		

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								
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	36,604,257.00	36,604,257.00	0.00	36,604,257.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,604,257.00	38,604,257.00	0.00	36,604,257.00	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		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			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)			36,604,257.00	38,604,257.00	0.00	36,604,257.00		

2009-10 First Interim
Special Reserve Fund for Capital Outlay Projects
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	100,000.00	100,000.00	1,390,804.06	225,000.00	125,000.00	125.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	1,390,804.06	225,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	460,023.00	460,023.00	170,871.66	460,023.00	0.00	0.0%
3) Employee Benefits		3000-3999	188,940.00	188,940.00	49,587.23	188,940.00	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	3,587.00	3,587.00	1,290.09	3,587.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,900,000.00	352,056.63	2,025,000.00	(125,000.00)	-6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			652,550.00	2,552,550.00	573,805.61	2,677,550.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(552,550.00)	(2,452,550.00)	816,998.45	(2,452,550.00)		
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	783,531.00	783,531.00	0.00	783,531.00	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			(783,531.00)	(783,531.00)	0.00	(783,531.00)		

2009-10 First Interim
Special Reserve Fund for Capital Outlay Projects
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,336,081.00)	(3,236,081.00)	816,998.45	(3,236,081.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,747,165.00	22,347,562.84		22,347,562.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,747,165.00	22,347,562.84		22,347,562.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,747,165.00	22,347,562.84		22,347,562.84		
2) Ending Balance, June 30 (E + F1e)			21,411,084.00	19,111,481.84		19,111,481.84		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						19,111,481.84		
d) Unappropriated Amount			21,411,084.00	19,111,481.84				

2009-10 First Interim
Special Reserve Fund for Capital Outlay Projects
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								
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	107.47	225,000.00	125,000.00	125.0%
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	1,390,696.59	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	1,390,804.06	225,000.00	125,000.00	125.0%
TOTAL, REVENUES			100,000.00	100,000.00	1,390,804.06	225,000.00		

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	384,801.00	384,801.00	132,737.84	384,801.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	12,360.16	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,222.00	75,222.00	25,773.66	75,222.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			460,023.00	460,023.00	170,871.66	460,023.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	44,664.00	44,664.00	16,038.56	44,664.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,807.00	34,807.00	12,468.69	34,807.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	66,540.00	66,540.00	14,331.75	66,540.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,381.00	1,381.00	494.79	1,381.00	0.00	0.0%
Workers' Compensation		3601-3602	3,587.00	3,587.00	1,290.09	3,587.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,180.00	22,180.00	4,777.24	22,180.00	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	15,231.00	15,231.00	0.00	15,231.00	0.00	0.0%
Other Employee Benefits		3901-3902	550.00	550.00	186.11	550.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,940.00	188,940.00	49,587.23	188,940.00	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	3,587.00	3,587.00	1,290.09	3,587.00	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			3,587.00	3,587.00	1,290.09	3,587.00	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	1,900,000.00	352,056.63	2,025,000.00	(125,000.00)	-6.6%
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	1,900,000.00	352,056.63	2,025,000.00	(125,000.00)	-6.6%
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			652,550.00	2,552,550.00	573,805.61	2,677,550.00		

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								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	783,531.00	783,531.00	0.00	783,531.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			783,531.00	783,531.00	0.00	783,531.00	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		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)			(783,531.00)	(783,531.00)	0.00	(783,531.00)		

2009-10 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	649,467.00	649,467.00	0.00	649,467.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,075,486.00	30,075,486.00	105,363.35	30,075,486.00	0.00	0.0%
5) TOTAL, REVENUES			30,724,953.00	30,724,953.00	105,363.35	30,724,953.00		
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	23,082,015.00	23,082,015.00	0.00	23,082,015.00	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			23,082,015.00	23,082,015.00	0.00	23,082,015.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,642,938.00	7,642,938.00	105,363.35	7,642,938.00		
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		

2009-10 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,642,938.00	7,642,938.00	105,363.35	7,642,938.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,127,097.00	13,539,303.19		13,539,303.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,127,097.00	13,539,303.19		13,539,303.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,127,097.00	13,539,303.19		13,539,303.19		
2) Ending Balance, June 30 (E + F1e)			19,770,035.00	21,182,241.19		21,182,241.19		
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						21,182,241.19		
d) Unappropriated Amount			19,770,035.00	21,182,241.19				

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	649,467.00	649,467.00	0.00	649,467.00	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			649,467.00	649,467.00	0.00	649,467.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	26,088,656.00	26,088,656.00	0.00	26,088,656.00	0.00	0.0%
Unsecured Roll		8612	2,064,123.00	2,064,123.00	3,359.56	2,064,123.00	0.00	0.0%
Prior Years' Taxes		8613	33,053.00	33,053.00	(6,713.99)	33,053.00	0.00	0.0%
Supplemental Taxes		8614	1,151,041.00	1,151,041.00	108,717.80	1,151,041.00	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	738,613.00	738,613.00	(0.02)	738,613.00	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			30,075,486.00	30,075,486.00	105,363.35	30,075,486.00	0.00	0.0%
TOTAL, REVENUES			30,724,953.00	30,724,953.00	105,363.35	30,724,953.00		
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	9,775,001.00	9,775,001.00	0.00	9,775,001.00	0.00	0.0%
Debt Service - Interest		7438	13,307,014.00	13,307,014.00	0.00	13,307,014.00	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)			23,082,015.00	23,082,015.00	0.00	23,082,015.00	0.00	0.0%
TOTAL, EXPENDITURES			23,082,015.00	23,082,015.00	0.00	23,082,015.00		

2009-10 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)
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	9,220,199.00	9,220,199.00	165,427.40	9,220,199.00	0.00	0.0%
5) TOTAL, REVENUES			9,356,521.00	9,356,521.00	165,427.40	9,356,521.00		
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)			9,356,521.00	9,356,521.00	165,427.40	9,356,521.00		
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	10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00	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			(10,558,656.00)	(10,558,656.00)	(2,356,941.95)	(10,558,656.00)		

2009-10 First Interim
Tax Override 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,202,135.00)	(1,202,135.00)	(2,191,514.55)	(1,202,135.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,981,971.00	3,077,880.31		3,077,880.31	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)			2,981,971.00	3,077,880.31		3,077,880.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,971.00	3,077,880.31		3,077,880.31		
2) Ending Balance, June 30 (E + F1e)			1,779,836.00	1,875,745.31		1,875,745.31		
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						1,875,745.31		
d) Unappropriated Amount		9790	1,779,836.00	1,875,745.31				

2009-10 First Interim
Tax Override 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	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	5,387,963.00	5,387,963.00	114,664.38	5,387,963.00	0.00	0.0%
Unsecured Roll		8612	3,406,048.00	3,406,048.00	1,488.55	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	49,274.45	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	105,957.00	105,957.00	0.02	105,957.00	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			9,220,199.00	9,220,199.00	165,427.40	9,220,199.00	0.00	0.0%
TOTAL, REVENUES			9,356,521.00	9,356,521.00	165,427.40	9,356,521.00		
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	10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(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)			(10,558,656.00)	(10,558,656.00)	(2,356,941.95)	(10,558,656.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.02)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.02)	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	10,558,656.00	10,558,656.00	8,350.00	10,558,656.00	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			10,558,656.00	10,558,656.00	8,350.00	10,558,656.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,558,656.00)	(10,558,656.00)	(8,350.02)	(10,558,656.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00	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			10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00		

2009-10 First Interim
Debt Service 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,348,591.93	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,006,426.00	9,517,131.10		9,517,131.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,006,426.00	9,517,131.10		9,517,131.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,006,426.00	9,517,131.10		9,517,131.10		
2) Ending Balance, June 30 (E + F1e)			10,006,426.00	9,517,131.10		9,517,131.10		
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						9,517,131.10		
d) Unappropriated Amount			10,006,426.00	9,517,131.10				

2009-10 First Interim
Debt Service 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								
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								
Interest		8660	0.00	0.00	(0.02)	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(0.02)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.02)	0.00		
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	10,558,656.00	10,558,656.00	8,350.00	10,558,656.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,558,656.00	10,558,656.00	8,350.00	10,558,656.00	0.00	0.0%
TOTAL, EXPENDITURES			10,558,656.00	10,558,656.00	8,350.00	10,558,656.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00	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)			10,558,656.00	10,558,656.00	2,356,941.95	10,558,656.00		

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	29,614,001.00	29,614,001.00	2,083,837.87	29,614,001.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,661,388.00	2,661,388.00	67,365.68	2,661,388.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,445,204.00	2,445,204.00	553,463.15	2,445,204.00	0.00	0.0%
5) TOTAL, REVENUES			34,720,593.00	34,720,593.00	2,704,666.70	34,720,593.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,639,752.00	9,639,752.00	2,750,136.28	9,639,752.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,484,188.00	6,484,188.00	1,332,278.07	6,484,188.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,219,089.00	15,219,089.00	3,312,092.55	15,219,089.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,107,991.00	2,107,991.00	459,067.83	2,107,991.00	0.00	0.0%
6) Depreciation		6000-6999	381,826.00	381,826.00	0.00	381,826.00	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	1,301,642.00	1,301,642.00	0.00	1,301,642.00	0.00	0.0%
9) TOTAL, EXPENSES			35,134,488.00	35,134,488.00	7,853,574.73	35,134,488.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(413,895.00)	(413,895.00)	(5,148,908.03)	(413,895.00)		
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)			(413,895.00)	(413,895.00)	(5,148,908.03)	(413,895.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	20,705,980.00	17,393,584.10		21,119,875.00	3,726,290.90	21.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,705,980.00	17,393,584.10		21,119,875.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			20,705,980.00	17,393,584.10		21,119,875.00		
2) Ending Net Assets, June 30 (E + F1e)			20,292,085.00	16,979,689.10		20,705,980.00		
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						20,705,980.00		
d) Unappropriated Amount		9790	20,292,085.00	16,979,689.10				

2009-10 First Interim
Cafeteria Enterprise Fund
Revenues, Expenses and Changes in Net Assets

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	29,614,001.00	29,614,001.00	2,083,837.87	29,614,001.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,614,001.00	29,614,001.00	2,083,837.87	29,614,001.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,661,388.00	2,661,388.00	67,365.68	2,661,388.00	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			2,661,388.00	2,661,388.00	67,365.68	2,661,388.00	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	1,750,943.00	1,750,943.00	325,499.02	1,750,943.00	0.00	0.0%
Interest		8660	544,261.00	544,261.00	(3,377.73)	544,261.00	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	150,000.00	150,000.00	231,341.86	150,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,445,204.00	2,445,204.00	553,463.15	2,445,204.00	0.00	0.0%
TOTAL, REVENUES			34,720,593.00	34,720,593.00	2,704,666.70	34,720,593.00		

2009-10 First Interim
Cafeteria Enterprise Fund
Revenues, Expenses and Changes in Net Assets

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	8,378,448.00	8,378,448.00	2,433,756.54	8,378,448.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	455,553.00	455,553.00	175,382.32	455,553.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	401,803.00	401,803.00	140,997.42	401,803.00	0.00	0.0%
Other Classified Salaries		2900	403,948.00	403,948.00	0.00	403,948.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,639,752.00	9,639,752.00	2,750,136.28	9,639,752.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	781,569.00	781,569.00	179,892.24	781,569.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	664,996.00	664,996.00	195,738.38	664,996.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,638,882.00	3,638,882.00	683,799.62	3,638,882.00	0.00	0.0%
Unemployment Insurance		3501-3502	27,483.00	27,483.00	8,493.69	27,483.00	0.00	0.0%
Workers' Compensation		3601-3602	71,494.00	71,494.00	22,328.98	71,494.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,212,944.00	1,212,944.00	227,932.90	1,212,944.00	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	30,179.00	30,179.00	0.00	30,179.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,641.00	56,641.00	14,092.26	56,641.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,484,188.00	6,484,188.00	1,332,278.07	6,484,188.00	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	2,101,343.00	2,101,343.00	613,012.89	2,101,343.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	13,117,746.00	13,117,746.00	2,699,079.66	13,117,746.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,219,089.00	15,219,089.00	3,312,092.55	15,219,089.00	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	17,600.00	17,600.00	5,542.06	17,600.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	35.00	0.00	0.00	0.0%
Insurance		5400-5450	71,494.00	71,494.00	22,328.22	71,494.00	0.00	0.0%
Operations and Housekeeping Services		5500	417,214.00	417,214.00	139,056.29	417,214.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,170,219.00	1,170,219.00	53,475.17	1,170,219.00	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	350,464.00	350,464.00	223,637.31	350,464.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,000.00	60,000.00	6,404.03	60,000.00	0.00	0.0%
Communications		5900	21,000.00	21,000.00	8,589.75	21,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,107,991.00	2,107,991.00	459,067.83	2,107,991.00	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	381,826.00	381,826.00	0.00	381,826.00	0.00	0.0%
TOTAL, DEPRECIATION			381,826.00	381,826.00	0.00	381,826.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,301,642.00	1,301,642.00	0.00	1,301,642.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,301,642.00	1,301,642.00	0.00	1,301,642.00	0.00	0.0%
TOTAL, EXPENSES			35,134,488.00	35,134,488.00	7,853,574.73	35,134,488.00		
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	121,754,094.00	121,754,094.00	15,895,885.04	121,754,094.00	0.00	0.0%
5) TOTAL, REVENUES			121,754,094.00	121,754,094.00	15,895,885.04	121,754,094.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	102,990.00	102,990.00	35,714.30	102,990.00	0.00	0.0%
2) Classified Salaries		2000-2999	973,723.00	973,723.00	360,381.63	973,723.00	0.00	0.0%
3) Employee Benefits		3000-3999	486,391.00	486,391.00	120,785.84	486,391.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,841.00	27,841.00	7,015.79	27,841.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	131,087,243.00	131,087,243.00	39,989,194.93	131,087,243.00	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			132,678,188.00	132,678,188.00	40,513,092.49	132,678,188.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,924,094.00)	(10,924,094.00)	(24,617,207.45)	(10,924,094.00)		
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		

2009-10 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

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)			(10,924,094.00)	(10,924,094.00)	(24,617,207.45)	(10,924,094.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	53,059,068.00	65,958,810.76		63,983,162.00	(1,975,648.76)	-3.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,059,068.00	65,958,810.76		63,983,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			53,059,068.00	65,958,810.76		63,983,162.00		
2) Ending Net Assets, June 30 (E + F1e)			42,134,974.00	55,034,716.76		53,059,068.00		
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						53,059,068.00		
d) Unappropriated Amount			42,134,974.00	55,034,716.76				

2009-10 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

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	2,755,000.00	2,755,000.00	0.01	2,755,000.00	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	108,950,794.00	108,950,794.00	12,375,313.65	108,950,794.00	0.00	0.0%
All Other Fees and Contracts		8689	900,000.00	900,000.00	713,260.43	900,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,148,300.00	9,148,300.00	2,807,310.95	9,148,300.00	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			121,754,094.00	121,754,094.00	15,895,885.04	121,754,094.00	0.00	0.0%
TOTAL, REVENUES			121,754,094.00	121,754,094.00	15,895,885.04	121,754,094.00		

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	102,990.00	102,990.00	35,714.30	102,990.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,990.00	102,990.00	35,714.30	102,990.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,000.00	8,000.00	7,768.92	8,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	331,275.00	331,275.00	110,650.82	331,275.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	631,948.00	631,948.00	240,084.33	631,948.00	0.00	0.0%
Other Classified Salaries		2900	2,500.00	2,500.00	1,877.56	2,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			973,723.00	973,723.00	360,381.63	973,723.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,497.00	8,497.00	2,832.24	8,497.00	0.00	0.0%
PERS		3201-3202	89,918.00	89,918.00	32,058.75	89,918.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	70,065.00	70,065.00	26,078.17	70,065.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	204,740.00	204,740.00	40,947.87	204,740.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,085.00	3,085.00	1,159.45	3,085.00	0.00	0.0%
Workers' Compensation		3601-3602	8,025.00	8,025.00	3,014.35	8,025.00	0.00	0.0%
OPEB, Allocated		3701-3702	68,247.00	68,247.00	13,649.27	68,247.00	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	30,667.00	30,667.00	0.00	30,667.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,147.00	3,147.00	1,045.74	3,147.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			486,391.00	486,391.00	120,785.84	486,391.00	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	27,841.00	27,841.00	7,015.79	27,841.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,841.00	27,841.00	7,015.79	27,841.00	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	23,396.00	23,396.00	619.04	23,396.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,420,025.00	1,420,025.00	275,701.35	1,420,025.00	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	132,217.00	132,217.00	18,348.74	132,217.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,472,505.00	129,472,505.00	39,689,552.03	129,472,505.00	0.00	0.0%
Communications		5900	39,100.00	39,100.00	4,973.77	39,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			131,087,243.00	131,087,243.00	39,989,194.93	131,087,243.00	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			132,678,188.00	132,678,188.00	40,513,092.49	132,678,188.00		
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		765 t	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	46,956.29	46,941.29	47,019.00	46,941.29	0.00	0%
2. Special Education	1,583.78	1,583.78	1,531.00	1,583.78	0.00	0%
HIGH SCHOOL						
3. General Education	18,344.68	18,344.68	18,011.00	18,344.68	0.00	0%
4. Special Education	823.25	823.25	764.00	823.25	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	53.39	10.39	10.39	10.39	0.00	0%
6. Special Education	120.60	120.60	120.60	120.60	0.00	0%
7. TOTAL, K-12 ADA	67,881.99	67,823.99	67,455.99	67,823.99	0.00	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	393.74	393.74	393.74	393.74	0.00	0%
11. Adults Enrolled, State Apportioned	4,459.07	4,459.07	4,459.07	4,459.07	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)	117.58	117.58	117.58	117.58	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	4,970.39	4,970.39	4,970.39	4,970.39	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)	72,852.38	72,794.38	72,426.38	72,794.38	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	385,188.00	385,188.00	385,188.00	385,188.00	0.00	0%
17. High School	860,271.00	860,271.00	860,271.00	860,271.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	1,245,459.00	1,245,459.00	1,245,459.00	1,245,459.00	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	90.82	40.00	40.00	40.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	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)	2,420.20	2,310.20	2,310.20	2,310.20	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)	2,420.20	2,310.20	2,310.20	2,310.20	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

First Interim
2009-10 INTERIM REPORT
Cashflow Worksheet

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December
A. BEGINNING CASH	9110	26,679,289.00	73,214,295.00	47,016,461.00	32,454,165.00	54,829,035.00	59,760,170.51
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	8,381,560.00	(46,842.00)	26,360,422.00			20,810,446.00
Principal Apportionment	8010-8019	128,663.00	513,201.00	8,198.00	35,625,221.00	13,144,929.51	38,087,378.62
Miscellaneous Funds	8080-8099				1,394.00	33,855.00	33,855.00
Federal Revenue	8100-8299	965,772.00	470,598.00	581,473.00	902,982.00	16,286,894.00	5,517,559.00
Other State Revenue	8300-8599	9,106,662.00	494,995.00	4,793,756.00	21,165,057.00	21,144,405.00	10,000,509.00
Other Local Revenue	8600-8799	299,491.00	126,105.00	731,998.00	1,540,048.00	455,817.00	1,376,907.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		18,882,148.00	1,558,057.00	32,475,847.00	59,234,702.00	51,065,900.51	75,826,654.62
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	2,792,179.00	23,949,214.00	26,474,349.00	26,625,534.00	29,853,815.00	28,302,208.00
Classified Salaries	2000-2999	5,079,631.00	5,698,580.00	6,432,201.00	6,466,500.00	6,315,039.00	6,314,456.00
Employee Benefits	3000-3999	3,233,032.00	5,643,511.00	16,420,131.00	16,424,966.00	11,223,073.00	11,994,659.00
Books, Supplies and Services	4000-5999	2,020,187.00	5,560,617.00	5,604,346.00	9,485,875.00	4,357,352.00	4,589,840.00
Capital Outlay	6000-6599	197,381.00	380,873.00	730,699.00	175,653.00	231,316.00	275,280.00
Other Outgo	7000-7499	363,045.00	55,402.00	55,402.00	250,837.00	94,996.00	91,155.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures		540,945.00	4,362,958.00	(994,227.00)	(9,274,472.00)	(5,000,000.00)	(900,000.00)
TOTAL DISBURSEMENTS		14,226,400.00	45,651,155.00	54,722,901.00	50,154,893.00	47,075,591.00	50,667,598.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	79,665,161.00	18,538,221.00	7,724,998.00	13,308,795.00	1,037,959.00	2,001,835.00
Accounts Payable	9500	37,785,903.00	642,957.00	40,240.00	13,734.00	97,133.00	82,607.00
TOTAL PRIOR YEAR TRANSACTIONS		41,879,258.00	17,895,264.00	7,684,758.00	13,295,061.00	940,826.00	1,919,228.00
E. NET INCREASE/DECREASE (B - C + D)		46,535,006.00	(26,197,834.00)	(14,562,296.00)	22,374,870.00	4,931,135.51	27,078,284.62
F. ENDING CASH (A + E)		73,214,295.00	47,016,461.00	32,454,165.00	54,829,035.00	59,760,170.51	86,838,455.13
G. ENDING CASH, PLUS ACCRUALS							

Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
RECEIPTS								
9110	86,838,455.13	95,019,560.59	88,362,243.07	79,741,221.02	109,155,768.15	95,552,734.36		
Revenue Limit Sources								
Property Taxes	924,909.00	1,083,481.00	0.00	22,121,691.00	1,849,817.00	1,849,817.00		83,335,301.00
Principal Apportionment	39,328,194.46	1,049,462.48	26,236,561.95	17,840,862.13	13,643,012.21			185,605,684.36
Miscellaneous Funds	33,855.00	33,855.00	33,855.00	33,855.00	33,857.00	33,855.00		272,236.00
Federal Revenue	12,848,463.00	15,197,248.00	2,197,539.00	19,002,776.00	9,511,805.00	19,485,080.00		102,968,189.00
Other State Revenue	15,021,483.00	24,646,005.00	11,985,444.00	19,792,193.00	11,215,709.00	2,446,295.00		151,712,513.00
Other Local Revenue	841,817.00	1,379,270.00	2,625,450.00	3,755,084.00	7,183,623.00	495,454.00		20,811,064.00
Interfund Transfers In		3,383,409.00						3,383,409.00
All Other Financing Sources								0.00
Other Receipts/Non-Revenue								0.00
TOTAL RECEIPTS	68,998,721.46	46,772,730.48	42,978,849.95	82,546,461.13	43,437,823.21	24,310,501.00	0.00	548,088,396.36
DISBURSEMENTS								
Certificated Salaries	30,025,140.00	30,408,840.00	29,961,984.00	30,391,474.00	31,646,727.00	36,357,574.00		326,789,038.00
Classified Salaries	6,351,280.00	6,432,445.00	6,337,920.00	6,428,771.00	6,694,297.00	7,690,793.00		76,241,913.00
Employee Benefits	12,008,688.00	12,008,688.00	12,064,804.00	12,064,804.00	12,485,669.00	12,639,986.00		138,212,011.00
Books, Supplies and Services	4,434,365.00	4,811,302.00	5,328,857.00	4,864,376.00	6,278,301.00	5,716,042.00		63,051,460.00
Capital Outlay	323,337.00	832,202.00	587,331.00	538,233.00	993,703.00	919,862.00		6,185,870.00
Other Outgo	206,330.00	136,862.00	185,934.00	55,121.00	299,195.00	545,220.00		2,339,499.00
Interfund Transfers Out	10,395,875.00					(2,060,491.00)		8,335,384.00
All Other Financing Uses								0.00
Other Disbursements/								0.00
Non Expenditures	(1,000,000.00)	(800,000.00)	(750,000.00)	(1,000,000.00)	(500,000.00)	(1,000,000.00)		(16,314,796.00)
TOTAL DISBURSEMENTS	62,745,015.00	53,830,339.00	53,716,830.00	53,342,779.00	57,897,892.00	60,808,986.00	0.00	604,840,379.00
PRIOR YEAR TRANSACTIONS								
Accounts Receivable	2,020,084.00	587,300.00	2,216,612.00	260,807.00	884,323.00	876,637.00		129,122,732.00
Accounts Payable	92,685.00	187,009.00	99,654.00	49,942.00	27,288.00	1,071,313.00		40,190,465.00
TOTAL PRIOR YEAR TRANSACTIONS	1,927,399.00	400,291.00	2,116,958.00	210,865.00	857,035.00	(194,676.00)	0.00	88,932,267.00
NET INCREASE/DECREASE (B - C + D)	8,181,105.46	(6,657,317.52)	(8,621,022.05)	29,414,547.13	(13,603,033.79)	(36,693,161.00)	0.00	32,180,284.36
ENDING CASH (A + E)	95,019,560.59	88,362,243.07	79,741,221.02	109,155,768.15	95,552,734.36	58,859,573.36		58,859,573.36
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 09, 2009 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: Jacque.Canfield@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 (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		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 funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Descriioun	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1b)						
1. Revenue Limit Sources	8010-8099	327,246,340.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,399.12	0.51%	6,431.90	2.30%	6,579.83
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		70,134.00	-0.57%	69,734.00	-0.29%	69,534.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		448,795,882.08	-0.06%	448,522,114.60	2.01%	457,521,899.22
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		3,405,675.00	0.00%	3,405,675.00	0.00%	3,405,675.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		452,201,557.08	-0.06%	451,927,789.60	1.99%	460,927,574.22
f. Deficit Factor (Form RLI, line 16)		0.81645	-0.50%	0.81238	-2.25%	0.79412
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		369,199,961.28	-0.56%	367,137,097.72	-0.30%	366,031,805.24
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(11,654,377.28)	0.00%	(11,654,377.28)	0.00%	(11,654,377.28)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(13,747,253.00)	0.00%	(13,747,253.00)	0.00%	(13,747,253.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(16,551,991.00)	-103.21%	530,853.00	0.00%	530,853.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		327,246,340.00	4.59%	342,266,320.44	-0.32%	341,161,027.96
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	78,732,692.00	0.00%	78,732,692.00	0.70%	79,284,692.00
4. Other Local Revenues	8600-8799	6,508,468.00	3.07%	6,708,468.00	0.00%	6,708,468.00
5. Other Financing Sources	8900-8999	(41,620,000.00)	20.38%	(50,101,210.44)	0.19%	(50,195,421.00)
6. Total (Sum lines A1k thru A5)		370,867,500.00	1.82%	377,606,270.00	-0.17%	376,958,766.96
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				221,565,826.00		220,995,217.00
b. Step & Column Adjustment				974,470.00		974,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,545,079.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,565,826.00	-0.26%	220,995,217.00	-0.01%	220,969,687.00
2. Classified Salaries						
a. Base Salaries				48,627,248.00		50,610,614.00
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,734,305.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,627,248.00	4.08%	50,610,614.00	0.49%	50,859,675.00
3. Employee Benefits	3000-3999	90,062,254.00	5.88%	95,353,439.00	-0.26%	95,108,191.00
4. Books and Supplies	4000-4999	5,748,496.00	59.50%	9,168,674.00	0.00%	9,168,674.00
5. Services and Other Operating Expenditures	5000-5999	31,119,775.00	3.52%	32,216,446.00	0.93%	32,516,446.00
6. Capital Outlay	6000-6999	3,639,423.00	-95.28%	171,689.00	0.00%	171,689.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,167,904.00	0.00%	1,167,904.00	0.00%	1,167,904.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,224,077.00)	-22.36%	(8,714,360.00)	0.00%	(8,714,360.00)
9. Other Financing Uses	7600-7699	7,039,466.00	93.76%	13,639,466.00	0.00%	13,639,466.00
10. Other Adjustments (Explain in Section F below)				(20,800,000.00)		(35,800,000.00)
11. Total (Sum lines B1 thru B10)		397,746,315.00	-0.99%	393,809,089.00	-3.74%	379,087,372.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(26,878,815.00)		(16,202,819.00)		(2,128,605.04)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,127,598.44		35,248,783.44		19,045,964.44
2. Ending Fund Balance (Sum lines C and D1)		35,248,783.44		19,045,964.44		16,917,359.40
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	3,618,443.00		3,618,443.00		3,618,443.00
b. Designated for Economic Uncertainties	9770	31,630,340.44		15,427,521.44		13,298,916.40
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)		35,248,783.44		19,045,964.44		16,917,359.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	31,630,340.44		15,427,521.44		13,298,916.40
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)						
		31,630,340.44		15,427,521.44		13,298,916.40

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.

B1d. The budget for 2010/11 includes returning expenses that were paid for by Economic Stimulus Stabilization funds, adjusting baseline for appropriate expenses to ARRA Title I funds, and adjust teaching positions for lower enrollment.
B2d. The budget for 2010/11 includes returning expenses that were paid for by the Economic Stimulus Stabilization funds.
B10. In 2010/11 the District will need to make \$28 million in ongoing adjustments and an additional \$17 million in 2011/12.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	13,747,253.00	0.00%	13,747,253.00	0.00%	13,747,253.00
2. Federal Revenues	8100-8299	91,563,472.00	0.00%	91,563,472.00	0.00%	91,563,472.00
3. Other State Revenues	8300-8599	86,957,940.00	0.00%	86,957,940.00	0.00%	86,957,940.00
4. Other Local Revenues	8600-8799	14,454,878.00	0.00%	14,454,878.00	0.00%	14,454,878.00
5. Other Financing Sources	8900-8999	45,003,409.00	18.79%	53,457,619.00	0.18%	53,551,829.88
6. Total (Sum lines A1 thru A5)		251,726,952.00	3.36%	260,181,162.00	0.04%	260,275,372.88
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				111,401,329.00		111,630,735.00
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	111,401,329.00	0.21%	111,630,735.00	0.21%	111,860,141.00
2. Classified Salaries						
a. Base Salaries				44,118,838.00		44,422,571.00
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	44,118,838.00	0.69%	44,422,571.00	0.68%	44,726,304.00
3. Employee Benefits	3000-3999	50,226,161.00	0.00%	50,226,161.00	0.00%	50,226,161.00
4. Books and Supplies	4000-4999	19,647,890.00	0.00%	19,647,890.00	0.00%	19,647,890.00
5. Services and Other Operating Expenditures	5000-5999	33,626,766.00	0.00%	33,626,766.00	0.00%	33,626,766.00
6. Capital Outlay	6000-6999	5,815,008.00	0.00%	5,815,008.00	0.00%	5,815,008.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,400,000.00	0.00%	1,400,000.00	0.00%	1,400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,163,586.00	-22.19%	7,129,892.00	0.00%	7,129,892.00
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)				(10,000,000.00)		(9,000,000.00)
11. Total (Sum lines B1 thru B10)		278,755,987.00	-4.13%	267,255,432.00	0.57%	268,788,571.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(27,029,035.00)		(7,074,270.00)		(8,513,198.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,510,979.55		16,481,944.55		9,407,674.55
2. Ending Fund Balance (Sum lines C and D1)		16,481,944.55		9,407,674.55		894,476.43
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	16,481,944.55		9,407,674.55		894,476.43
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		16,481,944.55		9,407,674.55		894,476.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

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

B10- The 2010/11 budget shows the District will need to make \$10 million in ongoing adjustments and an additional \$9 million in 2011/12.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	340,993,593.00	4.40%	356,013,573.44	-0.31%	354,908,280.96
2. Federal Revenues	8100-8299	91,563,472.00	0.00%	91,563,472.00	0.00%	91,563,472.00
3. Other State Revenues	8300-8599	165,690,632.00	0.00%	165,690,632.00	0.33%	166,242,632.00
4. Other Local Revenues	8600-8799	20,963,346.00	0.95%	21,163,346.00	0.00%	21,163,346.00
5. Other Financing Sources	8900-8999	3,383,409.00	-0.80%	3,356,408.56	0.00%	3,356,408.88
6. Total (Sum lines A1 thru A5)		622,594,452.00	2.44%	637,787,432.00	-0.09%	637,234,139.84
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				332,967,155.00		332,625,952.00
b. Step & Column Adjustment				1,203,876.00		1,203,876.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,545,079.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	332,967,155.00	-0.10%	332,625,952.00	0.06%	332,829,828.00
2. Classified Salaries						
a. Base Salaries				92,746,086.00		95,033,185.00
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,734,305.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,746,086.00	2.47%	95,033,185.00	0.58%	95,585,979.00
3. Employee Benefits	3000-3999	140,288,415.00	3.77%	145,579,600.00	-0.17%	145,334,352.00
4. Books and Supplies	4000-4999	25,396,386.00	13.47%	28,816,564.00	0.00%	28,816,564.00
5. Services and Other Operating Expenditures	5000-5999	64,746,541.00	1.69%	65,843,212.00	0.46%	66,143,212.00
6. Capital Outlay	6000-6999	9,454,431.00	-36.68%	5,986,697.00	0.00%	5,986,697.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,567,904.00	0.00%	2,567,904.00	0.00%	2,567,904.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,060,491.00)	-23.10%	(1,584,468.00)	0.00%	(1,584,468.00)
9. Other Financing Uses	7600-7699	10,395,875.00	63.49%	16,995,875.00	0.00%	16,995,875.00
10. Other Adjustments				(30,800,000.00)		(44,800,000.00)
11. Total (Sum lines B1 thru B10)		676,502,302.00	-2.28%	661,064,521.00	-2.00%	647,875,943.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(53,907,850.00)		(23,277,089.00)		(10,641,803.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		105,638,577.99		51,730,727.99		28,453,638.99
2. Ending Fund Balance (Sum lines C and D1)		51,730,727.99		28,453,638.99		17,811,835.83
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	3,618,443.00		3,618,443.00		3,618,443.00
b. Designated for Economic Uncertainties	9770	31,630,340.44		15,427,521.44		13,298,916.40
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	16,481,944.55		9,407,674.55		894,476.43
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		51,730,727.99		28,453,638.99		17,811,835.83

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	31,630,340.44		15,427,521.44		13,298,916.40
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	(7.06)				
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)		31,630,333.38		15,427,521.44		13,298,916.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.68%		2.33%		2.05%
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)						
		1,200,000.00				
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)						
		67,325.00		66,925.00		66,525.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		676,502,302.00		661,064,521.00		647,875,943.00
b. Less: Special Education Pass-through Funds (Line F1b2)		1,200,000.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		676,502,302.00		661,064,521.00		647,875,943.00
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)		13,530,046.04		13,221,290.42		12,957,518.86
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)		13,530,046.04		13,221,290.42		12,957,518.86
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	6,137.90	6,138.12	6,138.12
2. Inflation Increase	0041	309.00	261.00	261.00
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	6,446.90	6,399.12	6,399.12
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,446.90	6,399.12	6,399.12
b. Revenue Limit ADA	0033	70,302.19	70,134.00	70,134.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	453,231,188.71	448,795,882.08	448,795,882.08
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	222,685.00	231,393.00	231,393.00
9. Special Revenue Limit Adjustments	0274	1,337,704.00	1,038,802.00	1,038,802.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	(2,515,221.00)	(722,699.00)	(722,699.00)
13. Beginning Teacher Salary Incentive Funding	0552	1,427,017.00	1,412,781.00	1,412,781.00
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	458,733,815.71	452,201,557.08	452,201,557.08
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.83000	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	380,749,067.04	369,199,961.28	369,199,961.28
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,316,191.00	1,316,191.00	1,316,191.00
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	2,318,576.00	2,099,981.00	2,099,981.00
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)	- - -	(1,002,385.00)	(783,790.00)	(783,790.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	379,746,682.04	368,416,171.28	368,416,171.28

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	49,495,876.00	49,495,876.00	45,928,315.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	227,765.00	227,765.00	242,809.00
28. Less: Charter Schools In-lieu Taxes	0595	2,291,318.00	2,218,907.00	2,218,907.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	47,432,323.00	47,504,734.00	43,952,217.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	14,359,185.00	12,679,910.00	12,679,910.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	317,955,174.04	308,231,527.28	311,784,044.28
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	700,918.00	684,338.00	684,338.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	(16,848,737.28)	(17,183,844.00)
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(700,918.00)	(17,533,075.28)	(17,868,182.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	317,254,256.04	290,698,452.00	293,915,862.28

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	1,263,432.00	1,263,432.00	1,263,432.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,981,702.00	1,981,702.00	1,981,702.00
46. Apprenticeship Funding	0570	587,835.00	587,835.00	587,835.00
47. Community Day School Additional Funding	9007	178,087.00	178,087.00	178,087.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	70,302.19	70,134.00	-0.2%	Met
1st Subsequent Year (2010-11)	69,902.19	69,734.00	-0.2%	Met
2nd Subsequent Year (2011-12)	69,502.19	69,534.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2009-10)	72,376	73,689	1.8%	Met
1st Subsequent Year (2010-11)	71,976	73,289	1.8%	Met
2nd Subsequent Year (2011-12)	71,576	72,889	1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	69,868	73,440	95.1%
Second Prior Year (2007-08)	67,888	73,054	92.9%
First Prior Year (2008-09)	68,032	72,326	94.1%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	67,325	73,689	91.4%	Met
1st Subsequent Year (2010-11)	66,925	73,289	91.3%	Met
2nd Subsequent Year (2011-12)	66,525	72,889	91.3%	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 (2009-10)	366,877,897.00		
1st Subsequent Year (2010-11)	365,266,811.00	355,166,965.00	-2.8%	Not Met
2nd Subsequent Year (2011-12)	373,437,749.00	354,061,673.00	-5.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. **STANDARD NOT MET** - Projected revenue limit has changed since 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 State revised the revenue limit assumptions in late July after the budget was adopted. In addition, current assumptions are that future COLA's for 2010/11 and 2011/12 will not be funded.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	358,335,357.70	386,097,900.80	92.8%
Second Prior Year (2007-08)	380,789,915.90	408,941,307.34	93.1%
First Prior Year (2008-09)	364,519,882.66	393,536,104.10	92.6%
Historical Average Ratio:			92.8%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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):	89.8% to 95.8%	89.8% to 95.8%	89.8% to 95.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	360,255,328.00	390,706,849.00	92.2%	Met
1st Subsequent Year (2010-11)	366,959,270.00	380,169,623.00	96.5%	Not Met
2nd Subsequent Year (2011-12)	366,937,553.00	365,447,906.00	100.4%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The District will be required to make further reductions due to the COLA's not being funded and the deficit factors.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2009-10)	127,197,975.00	91,563,472.00	-28.0%	Yes
1st Subsequent Year (2010-11)	105,591,000.00	91,563,472.00	-13.3%	Yes
2nd Subsequent Year (2011-12)	89,193,414.00	91,563,472.00	2.7%	No

Explanation:
(required if Yes)

First Interim assumes more conservative spending of federal funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	168,745,171.00	165,690,632.00	-1.8%	No
1st Subsequent Year (2010-11)	166,045,171.00	165,690,632.00	-0.2%	No
2nd Subsequent Year (2011-12)	168,718,312.00	166,242,632.00	-1.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	19,347,252.00	20,963,346.00	8.4%	Yes
1st Subsequent Year (2010-11)	19,347,252.00	21,163,346.00	9.4%	Yes
2nd Subsequent Year (2011-12)	19,347,252.00	21,163,346.00	9.4%	Yes

Explanation:
(required if Yes)

First Interim projections includes continuation of current year local revenue in future years

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	54,266,384.00	24,824,856.00	-54.3%	Yes
1st Subsequent Year (2010-11)	54,266,384.00	28,816,564.00	-46.9%	Yes
2nd Subsequent Year (2011-12)	51,332,149.00	28,816,564.00	-43.9%	Yes

Explanation:
(required if Yes)

The District utilizes the supply line as a placeholder when developing the budgets.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	57,983,576.00	64,746,541.00	11.7%	Yes
1st Subsequent Year (2010-11)	56,400,014.00	65,843,212.00	16.7%	Yes
2nd Subsequent Year (2011-12)	53,814,617.00	66,143,212.00	22.9%	Yes

Explanation:
(required if Yes)

The District utilizes the supply line as a placeholder when developing the budget. The First Interim closer represents the amount to be spent in the services budget lines.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	315,290,398.00	278,217,450.00	-11.8%	Not Met
1st Subsequent Year (2010-11)	290,983,423.00	278,417,450.00	-4.3%	Met
2nd Subsequent Year (2011-12)	277,258,978.00	278,969,450.00	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	112,249,960.00	89,571,397.00	-20.2%	Not Met
1st Subsequent Year (2010-11)	110,666,398.00	94,659,776.00	-14.5%	Not Met
2nd Subsequent Year (2011-12)	105,146,766.00	94,959,776.00	-9.7%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

First Interim assumes more conversative spending of federal funds.

Explanation:

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

Explanation:

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

First Interim projections includes contuation of current year local revenue in future years

- 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)

The District utilizes the supply line as a placeholder when developing the budgets.

Explanation:

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

The District utilizes the supply line as a placeholder when developing the budget. The First Interim closer represents the amount to be spent in the services budget lines.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	21,276,546.00	21,276,546.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

- 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	5.2%	2.3%	2.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.7%	0.8%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(26,878,815.00)	397,746,315.00	6.8%	Not Met
1st Subsequent Year (2010-11)	(16,202,819.00)	393,809,089.00	4.1%	Not Met
2nd Subsequent Year (2011-12)	(2,128,605.04)	379,087,372.00	0.6%	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 using a balanced approach to address the State financial crisis. This includes utilizing reserves and reducing expenditures.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2009-10)		51,730,727.99	Met
1st Subsequent Year (2010-11)		28,453,638.99	Met
2nd Subsequent Year (2011-12)		17,811,835.83	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2009-10)		58,859,573.36	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)

The negative cash balance is due to the State apportionment deferrals. The District will utilize cash balances from other funds.

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	67,325	66,925	66,525
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): _____

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	676,502,302.00	661,064,521.00	647,875,943.00
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)	676,502,302.00	661,064,521.00	647,875,943.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,530,046.04	13,221,290.42	12,957,518.86
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,530,046.04	13,221,290.42	12,957,518.86

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	0.00	15,427,521.44	13,298,916.40
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	35,248,783.44	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)	(7.06)	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)	35,248,776.38	15,427,521.44	13,298,916.40
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	5.21%	2.33%	2.05%
District's Reserve Standard (Section 10B, Line 7):	13,530,046.04	13,221,290.42	12,957,518.86
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(44,529,885.00)	(41,647,000.00)	-6.5%	(2,882,885.00)	Not Met
1st Subsequent Year (2010-11)	(42,742,243.00)	(50,101,210.00)	17.2%	7,358,967.00	Not Met
2nd Subsequent Year (2011-12)	(42,906,553.00)	(50,195,421.00)	17.0%	7,288,868.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	3,016,002.00	3,016,002.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	3,016,002.00	3,016,002.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	3,016,002.00	3,016,002.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)	10,395,875.00	16,995,875.00	63.5%	6,600,000.00	Not Met
1st Subsequent Year (2010-11)	10,395,875.00	16,995,875.00	63.5%	6,600,000.00	Not Met
2nd Subsequent Year (2011-12)	10,395,875.00	16,995,875.00	63.5%	6,600,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Since the adopted budget, clarification on the need to utilize all the ARRA IDEA funds in 2009/10. In addition, the First Interim software was fixed so that all the Tier III programs show in the Unrestricted General eliminating the need to utilize categorical transfers.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The 2009/10 budget utilized the ARRA Stabilization funds for Adult Education and Deferred Maintenance. The First Interim projections assume these transfers return to the Unrestricted General Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

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, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Child Development Fund	Portables	182,195
Certificates of Participation	5	Debt Service Fund	COPS	30,660,000
General Obligation Bonds	19			280,653,742
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
QZAB	2	Unrestricted General Fund	CART	2,082,693

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	92,289	92,289	44,953	44,953
Certificates of Participation	10,715,392	11,466,159	11,570,693	10,954,942
General Obligation Bonds	23,803,967	23,861,621	23,886,940	25,248,312
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
QZAB	760,219	802,177	846,520	893,395
Total Annual Payments:	35,371,867	36,222,246	36,349,106	37,141,602
Has total annual payment increased over prior year (2008-09)?		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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4)

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	758,133,074.00	758,133,074.00
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Mar 07, 2007	Mar 07, 2007

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2009-10)	35,727,436.00	35,727,436.00
1st Subsequent Year (2010-11)	35,727,436.00	35,727,436.00
2nd Subsequent Year (2011-12)	35,727,436.00	35,727,436.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2009-10)	25,228,314.00	24,944,785.00
1st Subsequent Year (2010-11)	25,017,361.00	25,017,361.00
2nd Subsequent Year (2011-12)	25,017,361.00	25,017,361.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)	25,228,314.00	24,944,785.00
1st Subsequent Year (2010-11)	25,017,361.00	25,017,361.00
2nd Subsequent Year (2011-12)	25,017,361.00	25,017,361.00
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)	3,560	3,560
1st Subsequent Year (2010-11)	3,660	3,660
2nd Subsequent Year (2011-12)	3,760	3,760

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)

Yes

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	37,320,309.00	33,498,619.00
b.	11,686,465.00	7,864,775.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2009-10)	7,456,830.00	7,456,830.00
a. 1st Subsequent Year (2010-11)	10,956,830.00	10,956,830.00
a. 2nd Subsequent Year (2011-12)	10,956,830.00	10,956,830.00

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

b. Current Year (2009-10)	7,456,830.00	7,456,830.00
b. 1st Subsequent Year (2010-11)	10,956,830.00	10,956,830.00
b. 2nd Subsequent Year (2011-12)	10,956,830.00	10,956,830.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,370.0	4,109.8	4,084.8	4,059.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

3,029,903

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

7. Amount included for any tentative salary increases

0	0	0
---	---	---

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
55,512,972	55,512,972	55,512,972
85%	85%	85%
0.0%	0.0%	0.0%

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

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

--	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
865,368	865,368	865,368
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	2,275.0	2,455.0	2,455.0	2,455.0

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

492,593

7. Amount included for any tentative salary increases

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

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

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
32,187,851	32,187,851	32,187,851
85%	85%	85%
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	665.0	615.4	615.4	615.4

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
4. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,465,341	8,465,341	8,465,341
3. Percent of H&W cost paid by employer	85%	85%	85%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

- 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 funded 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
