

COLTON JOINT UNIFIED SCHOOL DISTRICT  
1212 Valencia Drive, Colton, California 92324-1798



# SECOND INTERIM REPORT

## 2005-2006



### Board of Education

Mr. David R. Zamora	President
Mr. Robert D. Armenta, Jr.	Vice-President
Mr. Kent Taylor	Clerk
Mr. Mel Albiso	Member
Mr. Mark Hoover	Member
Mr. Frank A. Ibarra	Member
Mrs. Marge Mendoza-Ware	Member

### District Administration

Mr. Dennis Byas	Superintendent
Mr. Casey Cridelich	Assistant Superintendent, Business
Mr. James A. Downs	Assistant Superintendent, Human Resources
Ms. Angelia Wyles	Assistant Superintendent, Curriculum

Presented to Governing Board March 9, 2006

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**NOTICE OF 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 is hereby filed by the governing board of the school district. (Pursuant to E.C. 42131)

Date of Meeting: Mar 09, 2006

Signed \_\_\_\_\_  
(President)

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**NOTICE OF CRITERIA AND STANDARDS REVIEW.** This interim report was reviewed in accordance with the state-adopted Criteria and Standards. (Pursuant to E.C. 33129)

Signed \_\_\_\_\_

District Superintendent  
or Designee

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**CERTIFICATION OF FINANCIAL CONDITION (Only required for First and Second Interim)**

X      POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that this district will be able to 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 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 fiscal year or for the subsequent fiscal year.

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**SUPPLEMENTAL INFORMATION**

Report Prepared By: Casey Cridelich

Date Prepared: Feb 26, 2006

Telephone Number: (909) 580-6606

E-mail Address: casey\_cridelich@colton.k12.ca.us



Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>ELEMENTARY</b>						
1. General Education	16,904.31	17,157.62	16,904.31	16,904.31	0.00	0%
2. Special Education	255.27	259.10	255.27	255.27	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	5,643.40	5,728.08	5,643.40	5,643.40	0.00	0%
4. Special Education	237.70	240.62	237.70	237.70	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	14.87	14.87	14.87	14.87	0.00	0%
6. Special Education	55.11	55.11	55.11	55.11	0.00	0%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	23,110.66	23,455.40	23,110.66	23,110.66	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)	476.04	476.04	476.04	476.04	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	0.37	0.37	0.37	0.37	0.00	0%
11. Adults Enrolled, State Apportioned	74.62	74.62	74.62	74.62	0.00	0%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)	25.31	25.31	25.31	25.31	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	100.30	100.30	100.30	100.30	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)	23,687.00	24,031.74	23,687.00	23,687.00	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary		0.00	0.00	0.00	0.00	0%
17. High School	230,858.00	230,858.00	230,858.00	230,858.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	230,858.00	230,858.00	230,858.00	230,858.00	0.00	0%

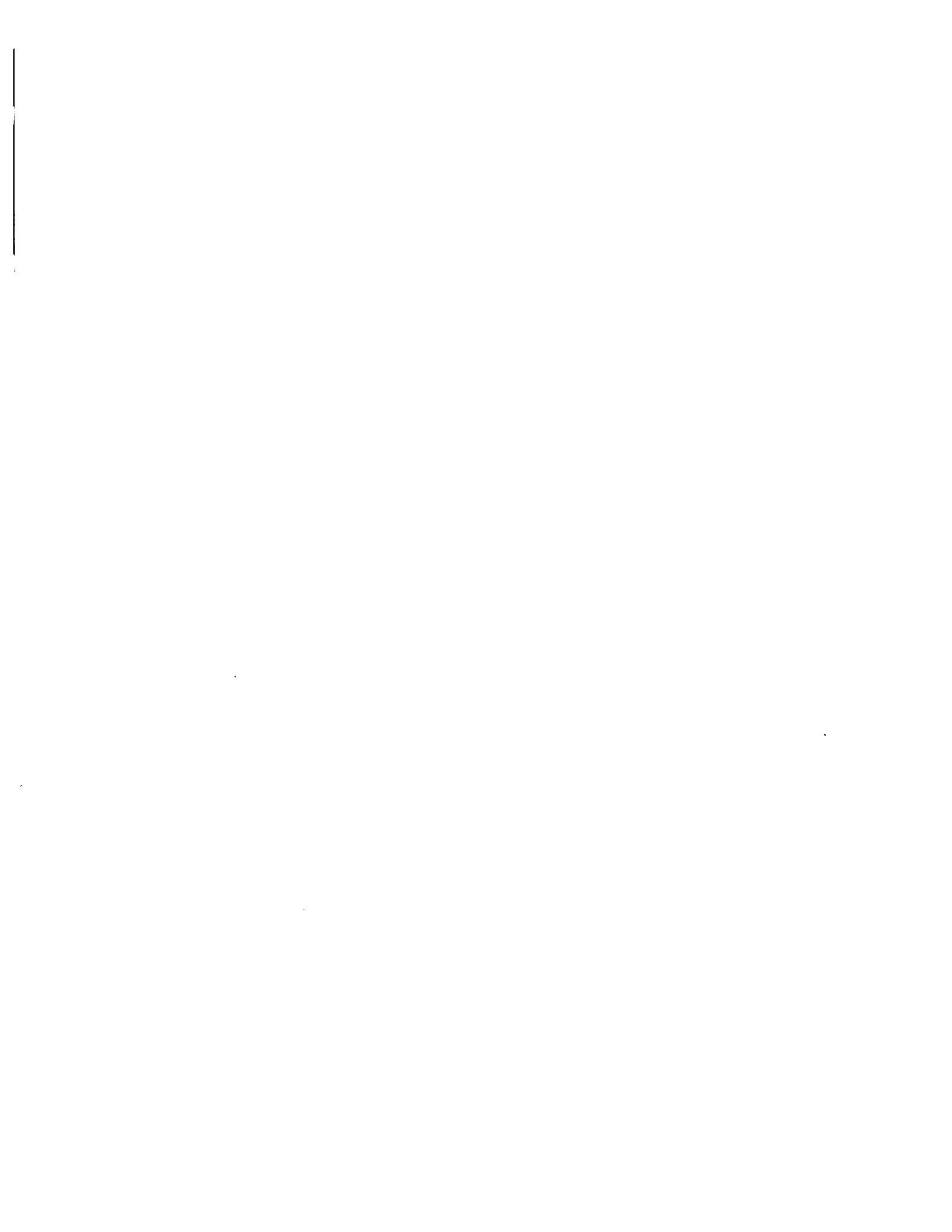
Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hours (ADA)	15.23	15.23	15.23	15.23	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)	15.15	15.15	15.15	15.15	0.00	0%
20. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Pupils residing in Unified District)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Revenue Limit Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	4,964.03	4,964.09	4,964.09
2. Inflation Increase	0041	211.00	211.00	211.00
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	5,175.03	5,175.09	5,175.09
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	5,175.03	5,175.09	5,175.09
b. Total Revenue Limit ADA	0033	23,455.38	23,110.66	23,110.66
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	121,382,295.16	119,599,745.46	119,599,745.46
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Other Revenue Limit Adjustments	---	0.00	0.00	0.00
10. Beginning Teacher Salary Incentive Funding	0138	419,638.00	421,023.00	421,023.00
11. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	121,801,933.16	120,020,768.46	120,020,768.46
<b>DEFICIT CALCULATION</b>				
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	1.00000	1.00000	1.00000
14. REVENUE LIMIT (Line 12 times Line 13)	0282	121,801,933.16	120,020,768.46	120,020,768.46
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98871	0.99108	0.99108
16. DEFICITED REVENUE LIMIT (Line 14 times Line 15)	0284	120,426,789.33	118,950,183.21	118,950,183.21
<b>OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT</b>				
17. Unemployment Insurance Revenue	0060	666,215.00	666,215.00	666,215.00
18. Continuation High School Revenue	0066	0.00	0.00	0.00
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	833,803.00	833,803.00	833,803.00
22. PERS Safety Adjustment	0205	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22, minus Lines 19 through 21)	0088	(167,588.00)	(167,588.00)	(167,588.00)
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	120,259,201.33	118,782,595.21	118,782,595.21

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0117	8,540,285.00	8,525,075.00	8,525,075.00
26. Miscellaneous Taxes	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	8,540,285.00	8,525,075.00	8,525,075.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	111,718,916.33	110,257,520.21	110,257,520.21
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	358,060.00	346,206.00	346,206.00
33. Core Academic Program	9001	0.00	0.00	0.00
34. California High School Exit Exam	9002	0.00	0.00	0.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	849,557.00	886,495.00	886,495.00
36. Apprenticeship Funding	9006	0.00	0.00	0.00
37. Community Day School Additional Funding	9007	75,259.00	78,355.00	78,355.00
38. All Other Adjustments	---	(611,911.00)	0.00	0.00
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	(45,155.00)	618,644.00	618,644.00
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	111,673,761.33	110,876,164.21	110,876,164.21

# **01 GENERAL FUND**





2005/06 Second Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	121,047,849.00	120,235,042.00	71,122,103.75	120,235,042.00	0.00	0.00%
2) Federal Revenue	8100-8299	12,763,146.00	14,141,797.00	6,959,074.96	15,505,157.00	1,363,360.00	9.64%
3) Other State Revenue	8300-8599	21,184,337.00	23,260,147.00	17,547,865.04	23,816,859.00	556,712.00	2.39%
4) Other Local Revenue	8600-8799	12,080,225.00	12,693,817.00	6,528,453.01	12,693,817.00	0.00	0.00%
5) TOTAL, REVENUES		167,075,557.00	170,330,803.00	102,157,496.76	172,250,875.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	83,272,964.00	82,604,744.22	45,764,254.92	82,891,364.22	(286,620.00)	-0.35%
2) Classified Salaries	2000-2999	26,808,610.00	27,077,930.17	16,190,322.05	27,077,930.17	0.00	0.00%
3) Employee Benefits	3000-3999	34,336,301.00	35,057,809.00	18,257,033.54	35,057,809.00	0.00	0.00%
4) Books and Supplies	4000-4999	5,614,214.00	11,256,453.02	3,634,845.66	12,624,547.13	(1,368,094.11)	-12.15%
5) Services and Other Operating Expenditures	5000-5999	12,189,562.00	12,624,063.05	6,154,346.30	13,649,534.05	(1,025,471.00)	-8.12%
6) Capital Outlay	6000-6599	1,103,469.00	878,823.95	319,397.54	878,823.95	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	2,568,772.00	2,568,772.00	1,269,961.82	2,568,772.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(508,639.00)	(812,896.92)	0.00	(733,920.92)	(78,976.00)	9.72%
9) TOTAL, EXPENDITURES		165,385,253.00	171,255,698.49	91,590,161.83	174,014,859.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		1,690,304.00	(924,895.49)	10,567,334.93	(1,763,984.60)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	1,690,304.00	1,690,304.00	985,027.00	1,690,304.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	16,800.00	0.00	0.00	(16,800.00)	-100.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,690,304.00)	(1,673,504.00)	(985,027.00)	(1,690,304.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	(2,598,399.49)	9,582,307.93	(3,454,288.60)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	9,905,317.45	10,987,227.81		10,987,227.81	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		9,905,317.45	10,987,227.81		10,987,227.81		
d) Other Restatements	9795	0.00	6,955,641.00		6,955,641.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		9,905,317.45	17,942,868.81		17,942,868.81		
2) Ending Balance, June 30 (E + F1e)		9,905,317.45	15,344,469.32		14,488,580.21		

2005/06 Second Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		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)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	35,000.00	50,000.00		50,000.00		
Stores	9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	5,013,000.00	5,150,000.00		5,150,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	3,174,635.66	2,566,663.21		1,710,774.10		
c) Undesignated Amount	9790				7,427,806.11		
d) Unappropriated Amount	9790	1,532,681.79	7,427,806.11				

2005/06 Second Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

		Summary - UNRESTRICTED -- Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	118,257,533.00	117,444,726.00	71,122,103.75	117,444,726.00	0.00	0.00%
2) Federal Revenue	8100-8299	231,000.00	386,740.00	334,605.84	386,740.00	0.00	0.00%
3) Other State Revenue	8300-8599	10,570,851.00	11,062,360.00	9,091,101.18	11,062,360.00	0.00	0.00%
4) Other Local Revenue	8600-8799	1,036,742.00	1,543,742.00	757,227.10	1,543,742.00	0.00	0.00%
5) TOTAL, REVENUES		130,096,126.00	130,437,568.00	81,305,037.87	130,437,568.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	68,533,700.00	68,073,323.00	37,924,422.61	68,073,323.00	0.00	0.00%
2) Classified Salaries	2000-2999	16,766,339.00	16,876,078.00	10,208,464.35	16,876,078.00	0.00	0.00%
3) Employee Benefits	3000-3999	26,673,261.00	27,256,054.00	14,061,132.26	27,256,054.00	0.00	0.00%
4) Books and Supplies	4000-4999	1,567,864.00	3,932,330.17	1,331,642.94	3,932,464.17	(134.00)	0.00%
5) Services and Other Operating Expenditures	5000-5999	8,742,493.00	7,975,135.00	4,959,699.47	8,800,606.00	(825,471.00)	-10.35%
6) Capital Outlay	6000-6599	501,162.00	212,002.00	121,501.61	212,002.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	946,522.00	946,522.00	256,523.71	946,522.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(2,006,613.00)	(2,303,114.34)	(218,063.00)	(2,303,114.34)	0.00	0.00%
9) TOTAL, EXPENDITURES		121,724,728.00	122,968,329.83	68,645,323.95	123,793,934.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		8,371,398.00	7,469,238.17	12,659,713.92	6,643,633.17		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	711,513.00	711,513.00	16,236.00	711,513.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(7,659,885.00)	(7,146,900.00)	(5,329,800.00)	(7,146,766.00)	134.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(8,371,398.00)	(7,858,413.00)	(5,346,036.00)	(7,858,279.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00	(389,174.83)	7,313,677.92	(1,214,645.83)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	8,385,052.79	8,337,219.48		8,337,219.48	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		8,385,052.79	8,337,219.48		8,337,219.48		
d) Other Restatements	9795	0.00	6,955,641.00		6,955,641.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		8,385,052.79	15,292,860.48		15,292,860.48		
2) Ending Balance, June 30 (E + F1e)		8,385,052.79	14,903,685.65		14,078,214.65		

2005/06 Second Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

		Summary - U N R E S T R I C T E D -- Resources 0000-1999					
Description	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)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	35,000.00	50,000.00		50,000.00		
Stores	9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	5,013,000.00	5,150,000.00		5,150,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	1,654,371.00	2,125,879.54		1,300,408.54		
c) Undesignated Amount							
	9790				7,427,806.11		
d) Unappropriated Amount							
	9790	1,532,681.79	7,427,806.11				

2005/06 Second Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

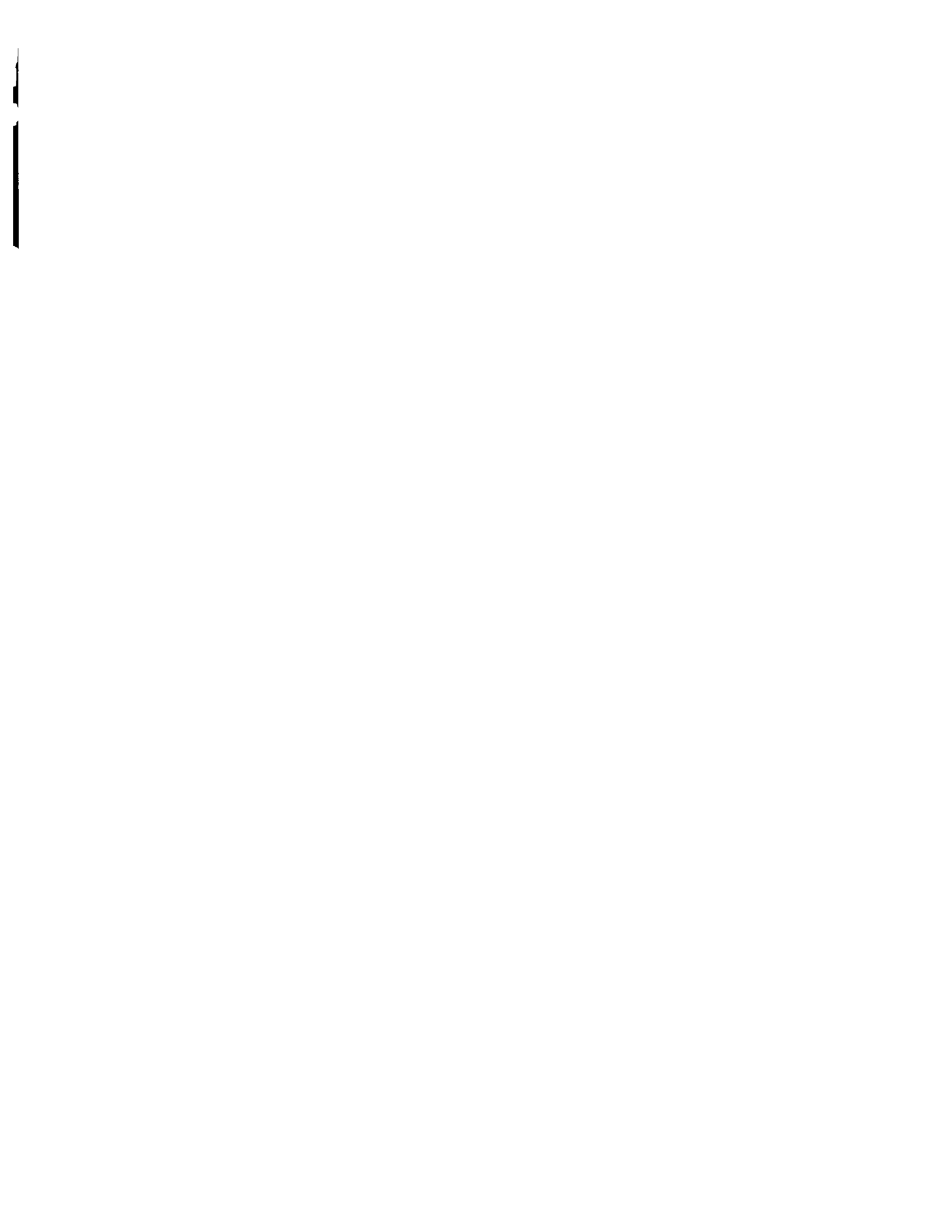
		Summary - R E S T R I C T E D -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	2,790,316.00	2,790,316.00	0.00	2,790,316.00	0.00	0.00%
2) Federal Revenue	8100-8299	12,532,146.00	13,755,057.00	6,624,469.12	15,118,417.00	1,363,360.00	9.91%
3) Other State Revenue	8300-8599	10,613,486.00	12,197,787.00	8,456,763.86	12,754,499.00	556,712.00	4.56%
4) Other Local Revenue	8600-8799	11,043,483.00	11,150,075.00	5,771,225.91	11,150,075.00	0.00	0.00%
5) TOTAL, REVENUES		36,979,431.00	39,893,235.00	20,852,458.89	41,813,307.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	14,739,264.00	14,531,421.22	7,839,832.31	14,818,041.22	(286,620.00)	-1.97%
2) Classified Salaries	2000-2999	10,042,271.00	10,201,852.17	5,981,857.70	10,201,852.17	0.00	0.00%
3) Employee Benefits	3000-3999	7,663,040.00	7,801,755.00	4,195,901.28	7,801,755.00	0.00	0.00%
4) Books and Supplies	4000-4999	4,046,350.00	7,324,122.85	2,303,202.72	8,692,082.96	(1,367,960.11)	-18.68%
5) Services and Other Operating Expenditures	5000-5999	3,447,069.00	4,648,928.05	1,194,646.83	4,848,928.05	(200,000.00)	-4.30%
6) Capital Outlay	6000-6599	602,307.00	666,821.95	197,895.93	666,821.95	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	1,622,250.00	1,622,250.00	1,013,438.11	1,622,250.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	1,497,974.00	1,490,217.42	218,063.00	1,569,193.42	(78,976.00)	-5.30%
9) TOTAL, EXPENDITURES		43,660,525.00	48,287,368.66	22,944,837.88	50,220,924.77		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(6,681,094.00)	(8,394,133.66)	(2,092,378.99)	(8,407,617.77)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	978,791.00	978,791.00	968,791.00	978,791.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	7,659,885.00	7,163,700.00	5,329,800.00	7,146,766.00	(16,934.00)	-0.24%
4) TOTAL, OTHER FINANCING SOURCES/USES		6,681,094.00	6,184,909.00	4,361,009.00	6,167,975.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00	(2,209,224.66)	2,268,630.01	(2,239,642.77)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,520,264.66	2,650,008.33		2,650,008.33	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		1,520,264.66	2,650,008.33		2,650,008.33		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		1,520,264.66	2,650,008.33		2,650,008.33		
2) Ending Balance, June 30 (E + F1e)		1,520,264.66	440,783.67		410,365.56		

2005/06 Second Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

		Summary - R E S T R I C T E D - Resources 2000-9999					
Description	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)
Components of Ending Fund Balance							
a) Reserved Amounts							
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 (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	1,520,264.66	440,783.67		410,365.56		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

# **11 ADULT EDUCATION FUND**





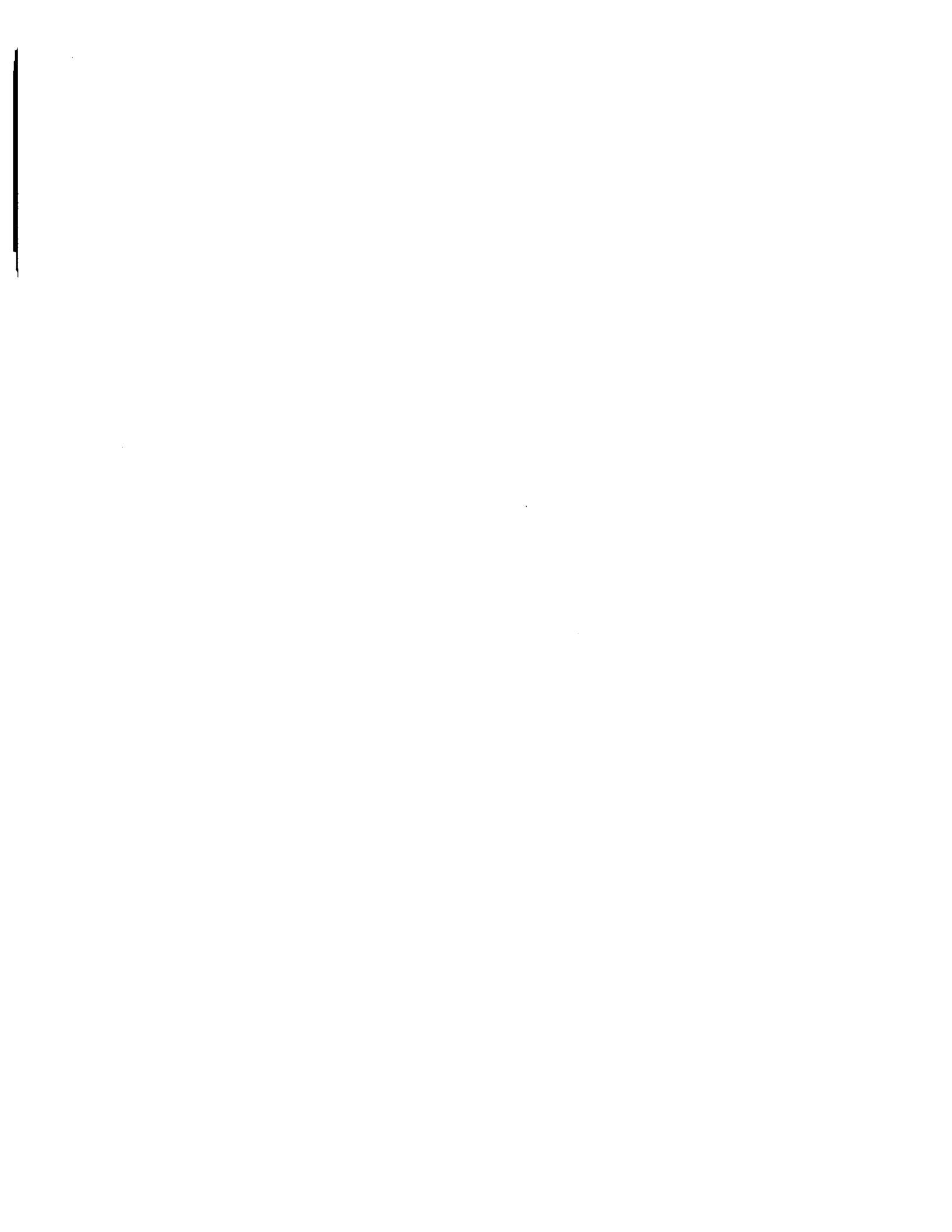
2005/06 Second Interim  
Adult Education Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	274,735.00	274,735.00	118,005.00	274,735.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	3,100.00	3,100.00	993.04	3,100.00	0.00	0.00%
5) TOTAL, REVENUES		277,835.00	277,835.00	118,998.04	277,835.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	126,163.00	126,063.00	64,551.05	126,063.00	0.00	0.00%
2) Classified Salaries	2000-2999	84,854.00	84,854.00	55,880.28	84,854.00	0.00	0.00%
3) Employee Benefits	3000-3999	57,392.00	57,492.00	31,037.36	57,492.00	0.00	0.00%
4) Books and Supplies	4000-4999	9,837.00	16,197.69	3,723.72	16,197.69	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	6,400.00	6,219.00	5,852.60	6,219.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	15,102.00	15,102.00	0.00	15,102.00	0.00	0.00%
9) TOTAL, EXPENDITURES		299,748.00	305,927.69	161,045.01	305,927.69		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(21,913.00)	(28,092.69)	(42,046.97)	(28,092.69)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	21,913.00	21,913.00	16,236.00	21,913.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		21,913.00	21,913.00	16,236.00	21,913.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	(6,179.69)	(25,810.97)	(6,179.69)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	33,522.71		33,522.71	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	33,522.71		33,522.71		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	33,522.71		33,522.71		
2) Ending Balance, June 30 (E + F1e)		0.00	27,343.02		27,343.02		

2005/06 Second Interim  
Adult Education Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	27,343.02		27,343.02		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

# **12 CHILD DEVELOPMENT FUND**



2005/06 Second Interim  
Child Development Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

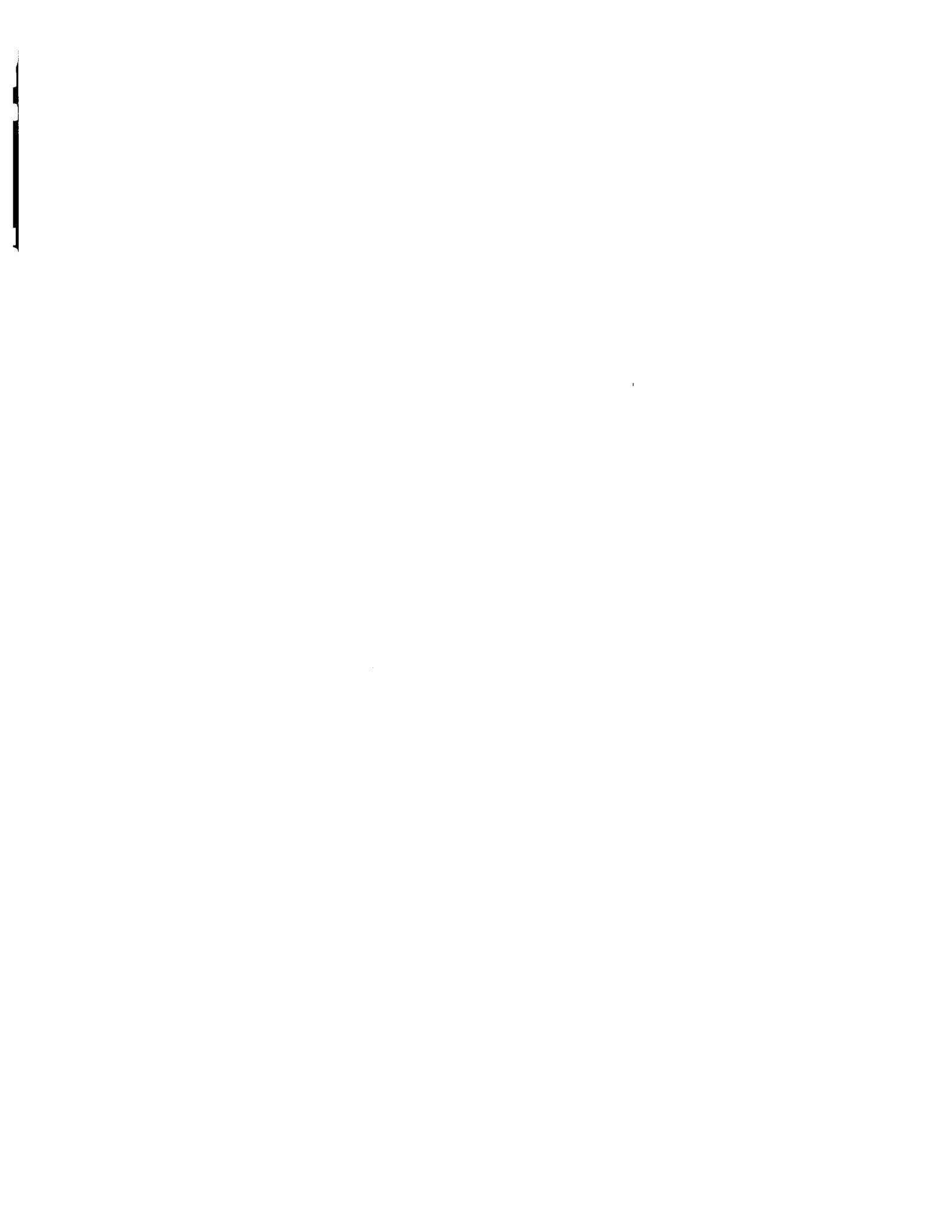
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	1,017,722.00	1,063,830.00	448,458.82	1,063,830.00	0.00	0.00%
3) Other State Revenue	8300-8599	1,871,815.00	1,947,377.00	1,080,808.00	1,947,377.00	0.00	0.00%
4) Other Local Revenue	8600-8799	30,880.00	32,880.00	25,848.63	32,880.00	0.00	0.00%
5) TOTAL, REVENUES		2,920,417.00	3,044,087.00	1,555,115.45	3,044,087.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	633,613.00	693,925.00	360,098.75	693,925.00	0.00	0.00%
2) Classified Salaries	2000-2999	1,009,733.00	1,025,109.00	650,436.51	1,025,109.00	0.00	0.00%
3) Employee Benefits	3000-3999	714,957.00	656,612.08	380,933.64	656,612.08	0.00	0.00%
4) Books and Supplies	4000-4999	85,326.00	212,931.66	53,221.76	212,931.66	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	251,823.00	228,479.00	149,588.68	246,479.00	(18,000.00)	-7.88%
6) Capital Outlay	6000-6999	500.00	237,779.00	4,149.00	237,779.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	42,460.00	42,460.00	21,229.67	42,460.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	160,597.00	163,878.92	0.00	163,878.92	0.00	0.00%
9) TOTAL, EXPENDITURES		2,899,009.00	3,261,174.66	1,619,658.01	3,279,174.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		21,408.00	(217,087.66)	(64,542.56)	(235,087.66)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	150,000.00	0.00	150,000.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	150,000.00	0.00	150,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		21,408.00	(67,087.66)	(64,542.56)	(85,087.66)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	340,296.81	342,177.34		342,177.34	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		340,296.81	342,177.34		342,177.34		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		340,296.81	342,177.34		342,177.34		
2) Ending Balance, June 30 (E + F1e)		361,704.81	275,089.68		257,089.68		

2005/06 Second Interim  
Child Development Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		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	0.00	0.00%
Other Designations	9780	361,704.81	275,089.68		257,089.68		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				

# **13 NUTRITION SERVICES FUND**





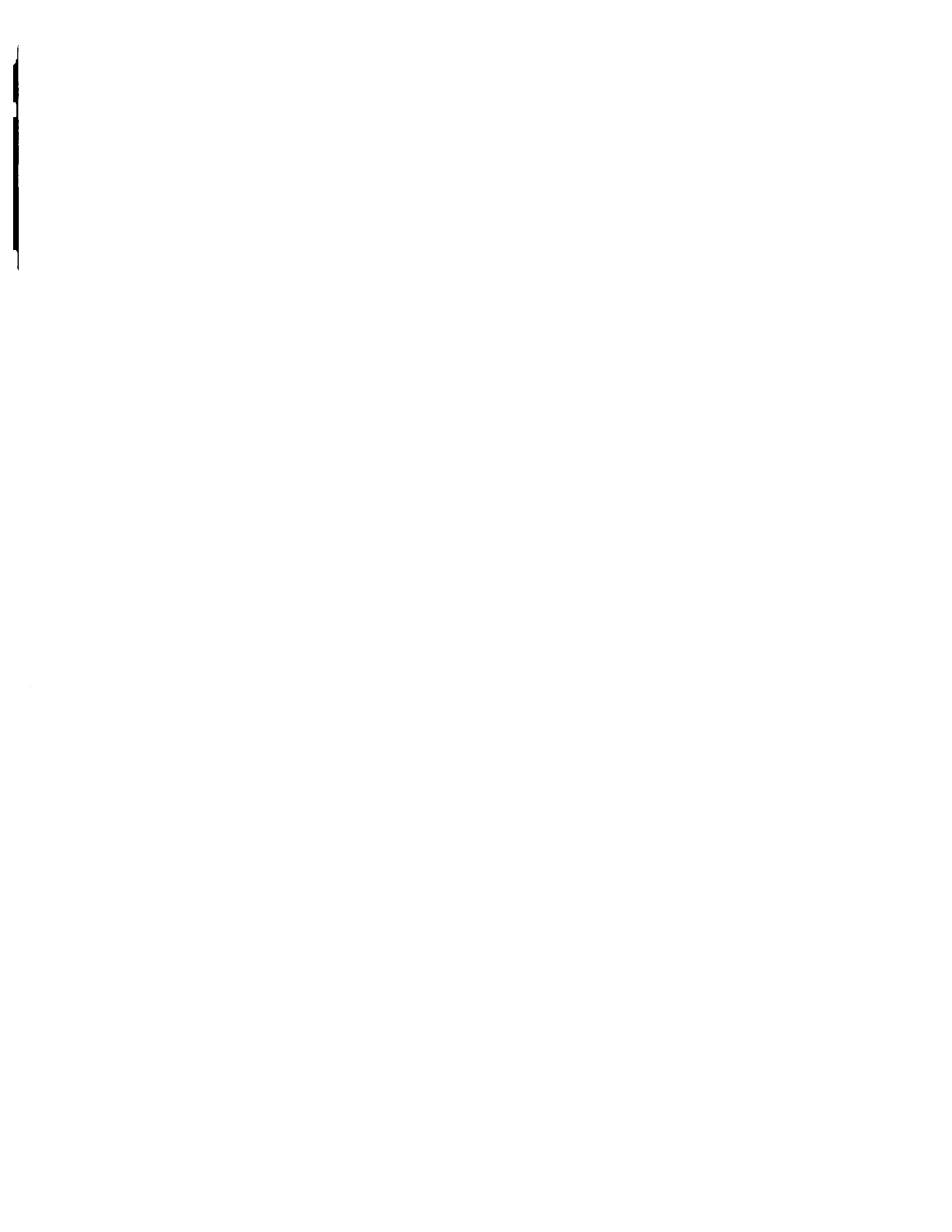
2005/06 Second Interim  
Cafeteria Special Revenue Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	4,800,000.00	4,800,000.00	2,206,321.56	4,800,000.00	0.00	0.00%
3) Other State Revenue	8300-8599	300,000.00	300,000.00	145,268.13	300,000.00	0.00	0.00%
4) Other Local Revenue	8600-8799	3,075,000.00	3,075,000.00	1,442,258.84	3,075,000.00	0.00	0.00%
5) TOTAL, REVENUES		8,175,000.00	8,175,000.00	3,793,848.53	8,175,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	3,087,834.00	3,067,544.20	1,772,851.45	3,067,544.20	0.00	0.00%
3) Employee Benefits	3000-3999	1,168,303.00	1,168,303.00	727,126.87	1,168,303.00	0.00	0.00%
4) Books and Supplies	4000-4999	3,343,000.00	3,351,226.18	1,984,042.09	3,351,226.18	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	99,638.00	106,201.62	56,738.86	106,201.62	0.00	0.00%
6) Capital Outlay	6000-6999	60,000.00	65,500.00	40,413.85	65,500.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	296,940.00	296,940.00	0.00	296,940.00	0.00	0.00%
9) TOTAL, EXPENDITURES		8,055,715.00	8,055,715.00	4,581,173.12	8,055,715.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		119,285.00	119,285.00	(787,324.59)	119,285.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(300,000.00)	(300,000.00)	0.00	(300,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(180,715.00)	(180,715.00)	(787,324.59)	(180,715.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,685,383.73	1,599,126.03		1,599,126.03	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,685,383.73	1,599,126.03		1,599,126.03		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,685,383.73	1,599,126.03		1,599,126.03		
2) Ending Balance, June 30 (E + F1e)		1,504,668.73	1,418,411.03		1,418,411.03		

2005/06 Second Interim  
Cafeteria Special Revenue Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		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	0.00	0.00%
Other Designations	9780	1,504,668.73	1,418,411.03		1,418,411.03		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				

# **14 DEFERRED MAINTENANCE FUND**



2005/06 Second Interim  
Deferred Maintenance Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

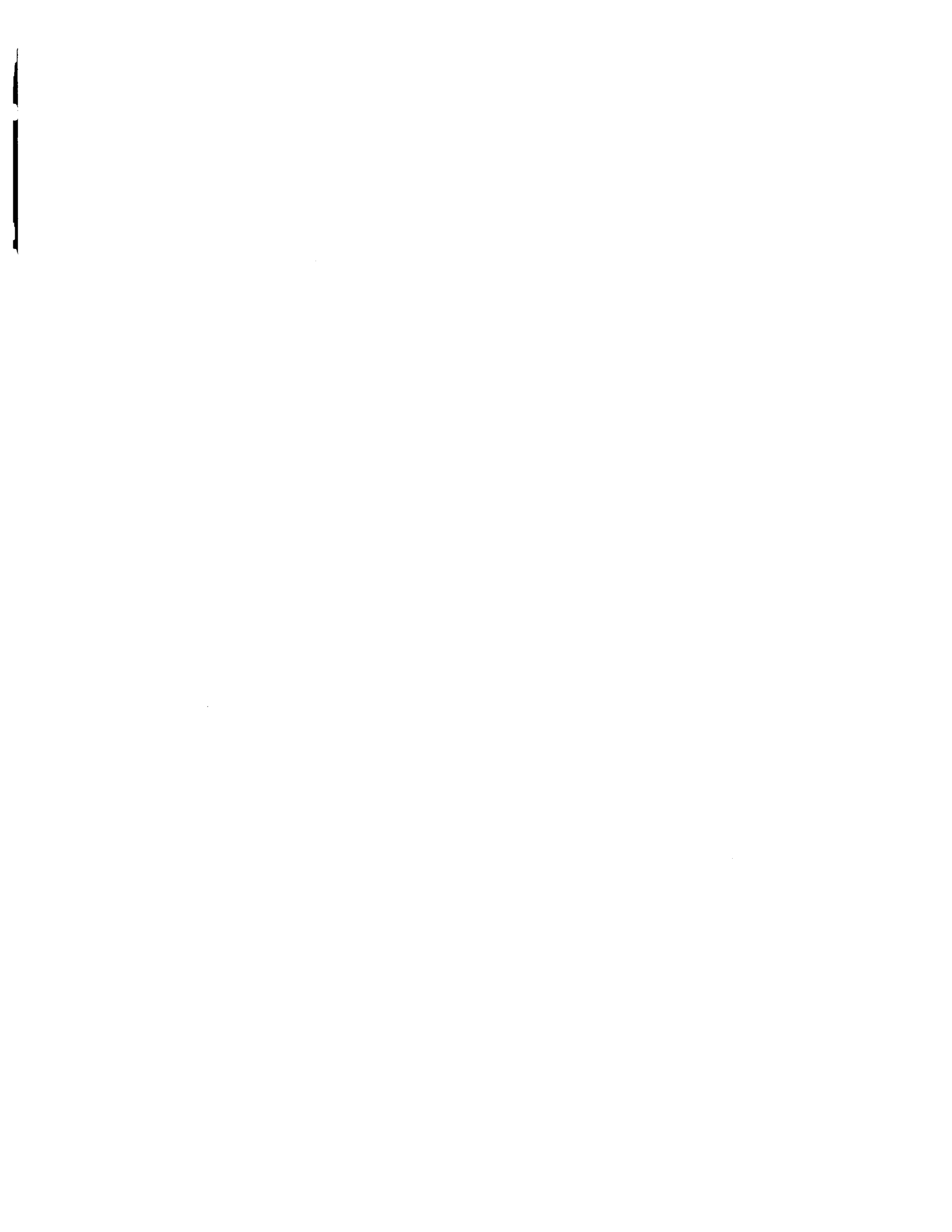
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	891,288.00	941,878.00	0.00	941,878.00	0.00	0.00%
4) Other Local Revenue	8600-8799	45,000.00	45,000.00	40,310.63	45,000.00	0.00	0.00%
5) TOTAL, REVENUES		936,288.00	986,878.00	40,310.63	986,878.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	2,800.00	2,727.08	2,800.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	2,518,900.00	3,138,579.00	1,342,413.00	3,138,579.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	42,521.00	10,527.59	42,521.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,518,900.00	3,183,900.00	1,355,667.67	3,183,900.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(1,582,612.00)	(2,197,022.00)	(1,315,357.04)	(2,197,022.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	968,791.00	968,791.00	968,791.00	968,791.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		968,791.00	968,791.00	968,791.00	968,791.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(613,821.00)	(1,228,231.00)	(346,566.04)	(1,228,231.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,494,561.00	2,083,763.82		2,083,763.82	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,494,561.00	2,083,763.82		2,083,763.82		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,494,561.00	2,083,763.82		2,083,763.82		
2) Ending Balance, June 30 (E + F1e)		1,880,740.00	855,532.82		855,532.82		

2005/06 Second Interim  
Deferred Maintenance Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	1,880,740.00	855,532.82		855,532.82		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

**17 SPECIAL RESERVE FOR OTHER  
THAN CAPITAL OUTLAY**





2005/06 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	26,000.00	66,000.00	28,705.02	66,000.00	0.00	0.00%
5) TOTAL, REVENUES		26,000.00	66,000.00	28,705.02	66,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		26,000.00	66,000.00	28,705.02	66,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		26,000.00	66,000.00	28,705.02	66,000.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,029,732.22	2,988,445.96		2,988,445.96	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,029,732.22	2,988,445.96		2,988,445.96		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,029,732.22	2,988,445.96		2,988,445.96		
2) Ending Balance, June 30 (E + F1e)		2,055,732.22	3,054,445.96		3,054,445.96		

2005/06 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	2,055,732.22	3,054,445.96		3,054,445.96		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

# **21 BUILDING FUND**



2005/06 Second Interim  
Building Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

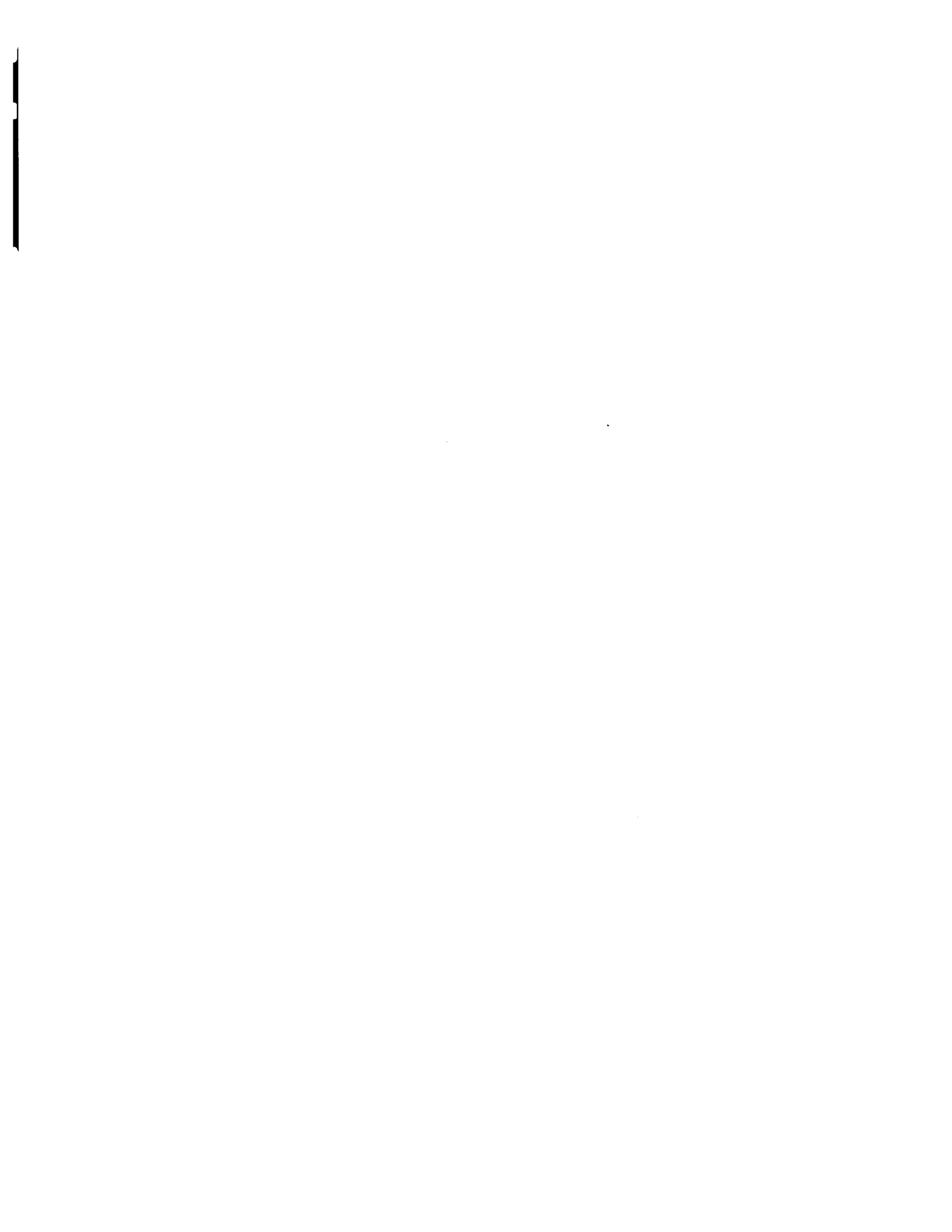
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	500,000.00	345,000.00	192,246.89	345,000.00	0.00	0.00%
5) TOTAL, REVENUES		500,000.00	345,000.00	192,246.89	345,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	3,000.00	0.00	3,000.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	507,445.00	1,388,822.39	1,276,944.54	1,388,822.39	0.00	0.00%
6) Capital Outlay	6000-6999	23,192,555.00	41,333,554.54	8,385,442.80	41,333,554.54	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		23,700,000.00	42,725,376.93	9,662,387.34	42,725,376.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(23,200,000.00)	(42,380,376.93)	(9,470,140.45)	(42,380,376.93)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	23,200,000.00	51,062,651.64	51,062,651.64	51,062,651.64	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		23,200,000.00	51,062,651.64	51,062,651.64	51,062,651.64		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	8,682,274.71	41,592,511.19	8,682,274.71		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	10,432,684.09	10,934,876.54		10,934,876.54	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		10,432,684.09	10,934,876.54		10,934,876.54		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		10,432,684.09	10,934,876.54		10,934,876.54		
2) Ending Balance, June 30 (E + F1e)		10,432,684.09	19,617,151.25		19,617,151.25		

2005/06 Second Interim  
Building Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	10,432,684.09	19,617,151.25		19,617,151.25		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

**25 CAPITAL FACILITIES  
FUND**





2005/06 Second Interim  
Capital Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	1,518,000.00	5,578,000.00	5,016,267.52	5,578,000.00	0.00	0.00%
5) TOTAL, REVENUES		1,518,000.00	5,578,000.00	5,016,267.52	5,578,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	250,000.00	49,994.00	39,055.44	49,994.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	989,992.00	1,353,722.00	1,063,756.44	1,353,722.00	0.00	0.00%
6) Capital Outlay	6000-6999	1,400,000.00	5,183,276.00	1,239,724.64	5,183,276.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	36,000.00	258,000.00	0.00	258,000.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,675,992.00	6,844,992.00	2,342,536.52	6,844,992.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(1,157,992.00)	(1,266,992.00)	2,673,731.00	(1,266,992.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	199,600.00	199,600.00	0.00	199,600.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		199,600.00	199,600.00	0.00	199,600.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(958,392.00)	(1,067,392.00)	2,673,731.00	(1,067,392.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	4,552,789.00	5,252,193.57		5,252,193.57	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		4,552,789.00	5,252,193.57		5,252,193.57		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		4,552,789.00	5,252,193.57		5,252,193.57		
2) Ending Balance, June 30 (E + F1e)		3,594,397.00	4,184,801.57		4,184,801.57		

2005/06 Second Interim  
Capital Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	3,594,397.00	4,184,801.57		4,184,801.57		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

# **35 SCHOOL FACILITY FUND**



2005/06 Second Interim  
County School Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

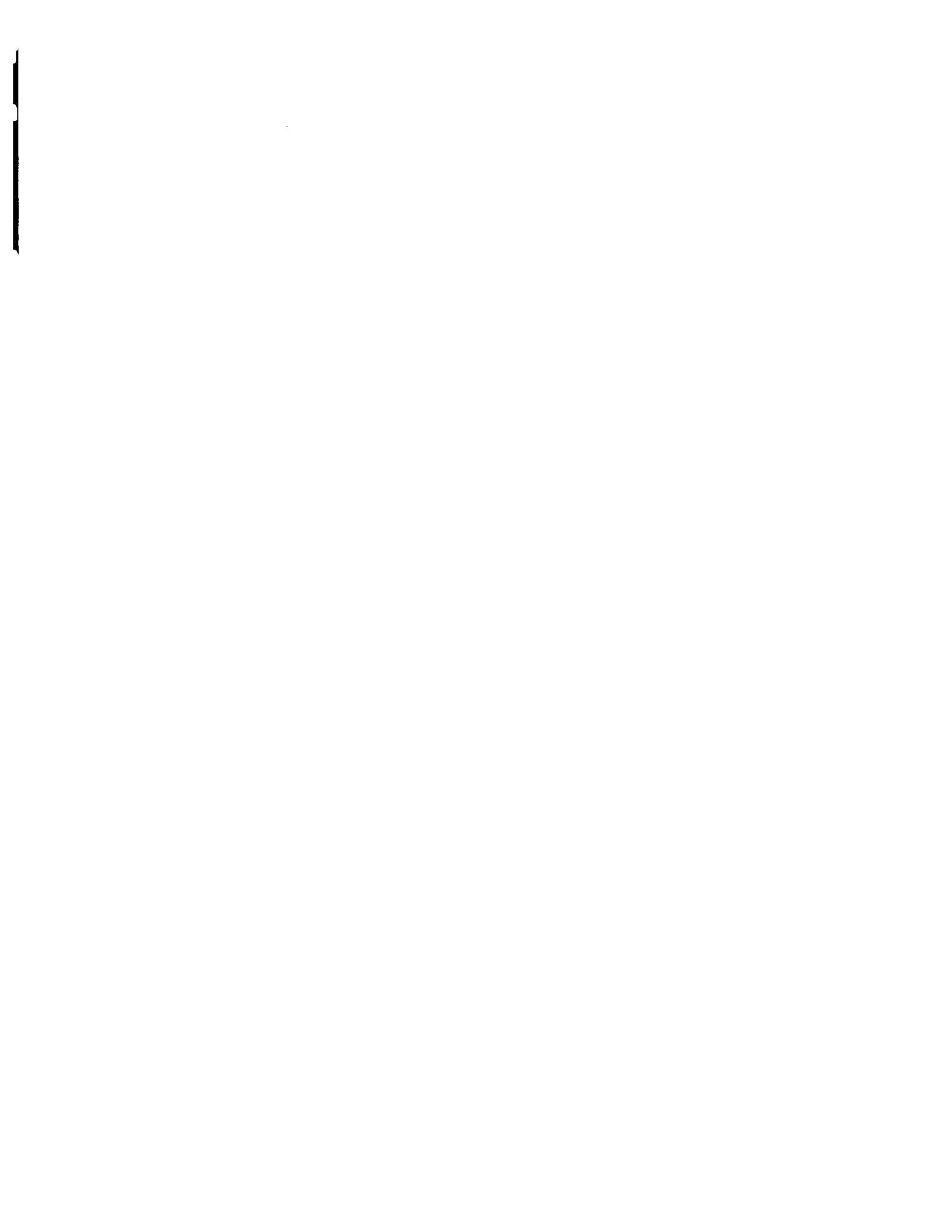
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	22,753,667.00	22,753,667.00	22,753,667.00	0.00	0.00%
4) Other Local Revenue	8600-8799	333,407.00	755,357.97	320,953.24	755,357.97	0.00	0.00%
5) TOTAL, REVENUES		333,407.00	23,509,024.97	23,074,620.24	23,509,024.97		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	0.00	102,767.00	39,384.20	102,767.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	25,684,211.46	10,111,069.19	25,684,211.46	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	25,786,978.46	10,150,453.39	25,786,978.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		333,407.00	(2,277,953.49)	12,924,166.85	(2,277,953.49)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	6,141,941.15	5,953,054.15	6,141,941.15	0.00	0.00%
b) Transfers Out	7610-7629	0.00	6,141,941.15	5,953,054.15	6,141,941.15	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		333,407.00	(2,277,953.49)	12,924,166.85	(2,277,953.49)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	14,529,404.37	16,443,043.89		16,443,043.89	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		14,529,404.37	16,443,043.89		16,443,043.89		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		14,529,404.37	16,443,043.89		16,443,043.89		
2) Ending Balance, June 30 (E + F1e)		14,862,811.37	14,165,090.40		14,165,090.40		

2005/06 Second Interim  
County School Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	14,862,811.28	14,165,090.34		14,165,090.34		
c) Undesignated Amount	9790				0.06		
d) Unappropriated Amount	9790	0.09	0.06				

**40 SPECIAL RESERVE  
FOR CAPITAL OUTLAY**





2005/06 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	47,000.00	93,400.00	40,949.31	93,400.00	0.00	0.00%
5) TOTAL, REVENUES		47,000.00	93,400.00	40,949.31	93,400.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		60,000.00	60,000.00	0.00	60,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(13,000.00)	33,400.00	40,949.31	33,400.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		800,000.00	800,000.00	0.00	800,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		787,000.00	833,400.00	40,949.31	833,400.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,667,345.00	4,080,993.59		4,080,993.59	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,667,345.00	4,080,993.59		4,080,993.59		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,667,345.00	4,080,993.59		4,080,993.59		
2) Ending Balance, June 30 (E + F1e)		3,454,345.00	4,914,393.59		4,914,393.59		

2005/06 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	3,454,345.00	4,914,393.59		4,914,393.59		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

**51 BOND INTEREST  
AND REDEMPTION FUND**



2005/06 Second Interim  
Bond Interest and Redemption Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	60,000.00	60,000.00	19,656.98	60,000.00	0.00	0.00%
4) Other Local Revenue	8600-8799	3,940,000.00	3,940,000.00	1,921,974.44	3,940,000.00	0.00	0.00%
5) TOTAL, REVENUES		4,000,000.00	4,000,000.00	1,941,631.42	4,000,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	2,813,206.00	2,813,206.00	2,303,933.75	2,813,206.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,813,206.00	2,813,206.00	2,303,933.75	2,813,206.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		1,186,794.00	1,186,794.00	(362,302.33)	1,186,794.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	2,788,780.56	2,788,780.56	2,788,780.56	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	2,788,780.56	2,788,780.56	2,788,780.56		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		1,186,794.00	3,975,574.56	2,426,478.23	3,975,574.56		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,747,511.27	3,175,055.14		3,175,055.14	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,747,511.27	3,175,055.14		3,175,055.14		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,747,511.27	3,175,055.14		3,175,055.14		
2) Ending Balance, June 30 (E + F1e)		3,934,305.27	7,150,629.70		7,150,629.70		

2005/06 Second Interim  
Bond Interest and Redemption Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				7,150,629.70		
d) Unappropriated Amount							
	9790	3,934,305.27	7,150,629.70				

# **67 SELF INSURANCE FUND**





2005/06 Second Interim  
Self-Insurance Fund  
REVENUES, EXPENSES AND CHANGES  
IN NET ASSETS

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	3,091,108.00	3,327,108.00	1,612,366.83	3,327,108.00	0.00	0.00%
5) TOTAL, REVENUES		3,091,108.00	3,327,108.00	1,612,366.83	3,327,108.00		
<b>B. EXPENSES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	178,204.00	178,204.00	108,062.28	178,204.00	0.00	0.00%
3) Employee Benefits	3000-3999	819,211.00	869,211.00	377,965.13	869,211.00	0.00	0.00%
4) Books and Supplies	4000-4999	150,000.00	169,750.00	9,294.51	169,750.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	2,375,100.00	2,376,350.00	827,901.86	2,376,350.00	0.00	0.00%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENSES		3,522,515.00	3,593,515.00	1,323,223.78	3,593,515.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(431,407.00)	(266,407.00)	289,143.05	(266,407.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>		(431,407.00)	(266,407.00)	289,143.05	(266,407.00)		
<b>F. NET ASSETS</b>							
1) Beginning Net Assets							
a) As of July 1 - Unaudited	9791	7,281,098.00	6,502,406.03		6,502,406.03	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		7,281,098.00	6,502,406.03		6,502,406.03		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Net Assets		7,281,098.00	6,502,406.03		6,502,406.03		
2) Ending Net Assets, June 30 (E + F1e)		6,849,691.00	6,235,999.03		6,235,999.03		

2005/06 Second Interim  
Self-Insurance Fund  
REVENUES, EXPENSES AND CHANGES  
IN NET ASSETS

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	6,849,691.00	6,235,999.03		6,235,999.03		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

# **CRITERIA & STANDARDS**



Instructions: All school districts and JPAs must complete the First Tier Review (Sections I - II). School districts and JPAs projecting that they may not or will not have a positive fund balance in the General Fund for the remainder of the current fiscal year or subsequent two fiscal years and/or they may not or will not have a positive cash balance for the remainder of this fiscal year must also complete the Second Tier Review (Section III). Completion of the Second Tier Review may also be required by your county office of education.

GENERAL FUND

I. Fund and Cash Balances (Click the button by one of the following three statements):

- (X) Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years will be positive and a cashflow analysis indicates that the cash balance will be positive at the end of this fiscal year.
- ( ) Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years may not be positive and/or a cashflow analysis indicates that the cash balance may not be positive at the end of this fiscal year.
- ( ) Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years will be negative and/or a cashflow analysis indicates that the cash balance will be negative at the end of this fiscal year.

If your cash balance and/or fund balance MAY NOT BE POSITIVE or WILL BE NEGATIVE, please explain below or provide separate attachments explaining the contributing factors.

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II. Supplemental Information

1. Reserves

Available reserves are not less than the following percentages as applied to total expenditures<sup>1</sup>, transfers out, and other uses, except as provided for in Education Code Section 33128:

Reserve Standard	Size of district by ADA		
5% or \$50,000 (greater of)	0	to	300
4% or \$50,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	Over

Your Minimum Reserve Level is:

(Based on Form AI, sum of lines 1 through 4 plus line 22, Column C, ESTIMATED REVENUE LIMIT, Projected Year Totals.)

3%

<sup>1</sup> An Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

- 1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? Yes \_\_\_\_\_
- b. If yes, enter the name(s) of the SELPA: \_\_\_\_\_

- 2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No \_\_\_\_\_

If no, pass-through funds cannot be excluded.

- b. If yes, enter the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 for the following:

- Object 7211 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
- Object 7212 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
- Object 7213 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
- Object 7221 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
- Object 7222 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
- Object 7223 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_

- 3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01 & 17)

Determine district's a) Recommended Reserve Amount and b) Projected Reserve Amounts:

a. Recommended Reserve Amount

(1) Total Expenditures, Transfers Out, and Other Uses (Form 011, column D, sum of lines B-9, D-1b and D-2b)	<u>175,705,163.60</u>
(2) Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	<u>0.00</u>
(3) Net Expenditures, Transfers Out, and Other Uses (Line a1 less Line a2)	<u>175,705,163.60</u>
(4) Recommended minimum reserve percentage	<u>3%</u>
(5) Total (Line a3 x Line a4)	<u>5,271,154.91</u>
(6) Recommended minimum reserve amount for this district (Line a5 or the greater of Line a5 or \$50,000 for a district with less than 1,001 ADA)	<u>5,271,154.91</u>

b. Projected Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

(1) General Fund - Designated for Economic Uncertainties (DEU) (Form 011, column D, #9770)	<u>5,150,000.00</u>
(2) General Fund - Undesignated (Form 011, column D, #9790)	<u>7,427,806.11</u>
(3) Special Reserve Fund (Form 171) - DEU (#9770)	<u>                    </u>
(4) Special Reserve Fund (Form 171) - Undesignated (#9790)	<u>                    </u>
(5) Total projected unrestricted reserves (Sum of b1 through b4)	<u>12,577,806.11</u>

c. Do reserves meet the recommended minimum reserve amount?                      Yes

If no, please explain below, or provide separate attachments explaining why the recommended reserve levels have not been met. The explanation must include reasons for any decrease from the original budget levels and how the reserves will be replenished in the subsequent fiscal year.

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2. Components of Ending Fund Balance

Is the sum of the components of ending fund balance (Form 011, Lines F.2.a. and F.2.b., Column D) greater than the ending fund balance (Form 011, Line F.2., Column D)?

No

If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 011, Line F.2.c., Column D) is positive or zero.

3. Status of Employee Salary and Benefit Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	<u>1,331.97</u>	<u>702.69</u>
b. Enter the number of FTEs from the original adopted budget.	<u>1,328.97</u>	<u>698.19</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>No</u>	<u>No</u>

\*\*\*PLEASE NOTE\*\*\* If salary and benefit negotiations are not finalized, upon settlement 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. 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 the district superintendent.

d. If settled, indicate the following:

1. Total cost of the salary settlement. \_\_\_\_\_
2. Amount of salary settlement included in the budget. \_\_\_\_\_
3. Period of agreement. \_\_\_\_\_
4. Is salary increase on-going or a one-time bonus? \_\_\_\_\_

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditure objects 1000/2000 and 3000? (Yes/No/NA)
 

<u>No</u>	<u>No</u>
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2. If yes, how much for each of the following:
 

a. Salaries	_____
b. Health and Welfare Benefits	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e., STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars:
 

<u>883,845.00</u>	<u>353,288.00</u>
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4. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No)

Yes \_\_\_\_\_

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2005 Principal Only	2005/06 Payment (P & I)	2006/07 Payment (P & I)	2007/08 Payment (P & I)	Fund/ Object Code/ Resource
General Obligation Bonds	23	50,677,726.00	2,867,152.84	2,927,355.00	3,007,005.00	51/0000/7438/7439
State School Building Loans						
Other Postemployment Benefits		30,692,000.00	616,632.00	765,479.00	953,032.00	01/Various/3400
Compensated Absences		1,306,086.00				Various
Certificates of Participation	14	8,515,000.00	794,605.00	795,025.00	794,025.00	01/0000/7438/7439
Capital Leases	2	173,696.03	98,842.32	92,842.32		01/0000/7438/7439
Other Commitments:						
Capital Leases -Child Development	9	320,667.46	42,459.35	42,459.35	42,459.35	12/0001/7438/7439
SERP	4	1,520,998.00	506,010.00	506,010.00	506,010.00	01/0000/3931
Classroom Leases-Scotsman	*		476,612.00	476,612.00	476,612.00	25/9812/5610
Classroom Leases-Modtech	*		143,505.00	143,505.00	143,505.00	25/9812/5610
Classroom Leases-Class Leasing	*		19,488.00	19,488.00	19,488.00	25/9812/5610
Student Services Center	5		190,414.00	190,414.00	190,414.00	25/9811/5610
Interim Housing-Scotsman	*		20,876.00	20,876.00	20,876.00	21/0000/5610

Comments:

\*Month to month leases

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5. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

No \_\_\_\_\_

If yes, prepare a complete financial statement for that fund.

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

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6. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form 011, Unrestricted, Column B, Line D-3)	(7,146,900.00)
Projected Year Totals - Contributions (Form 011, Unrestricted, Column D, Line D-3)	(7,146,766.00)
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in contributions reflects an increase or decrease greater than 5%:

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7. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

None noted

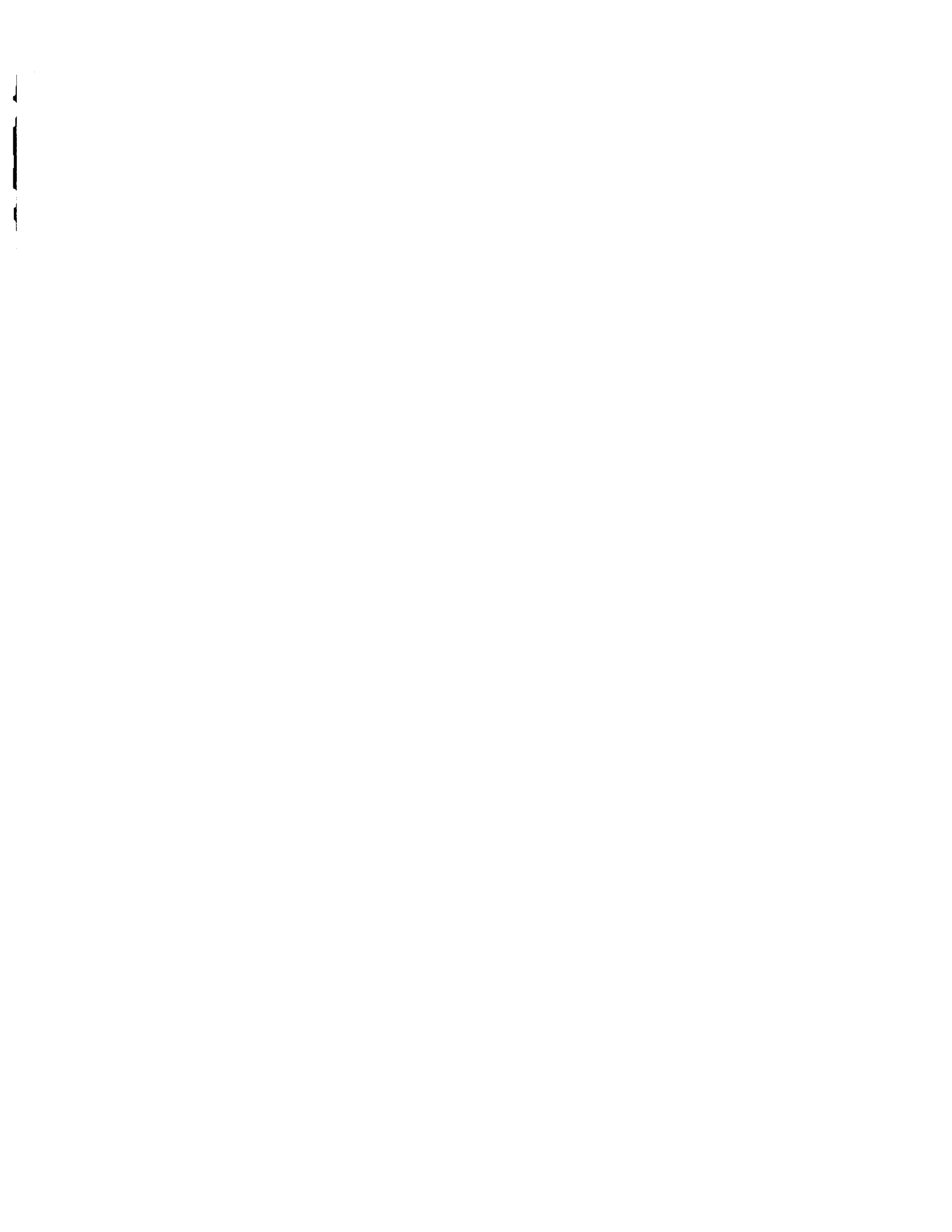
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This is the end of the First Tier Review. You do not need to continue on to the Second Tier Review unless (1) the First Tier Review reflects that the district's or JPA's projected general fund balance may not or will not be positive at the end of the current fiscal year or subsequent two fiscal years and/or cash balance may not or will not be positive at the end of the current fiscal year or (2) the county office of education has requested a Second Tier Review.



# **MULTI-YEAR PROJECTION**



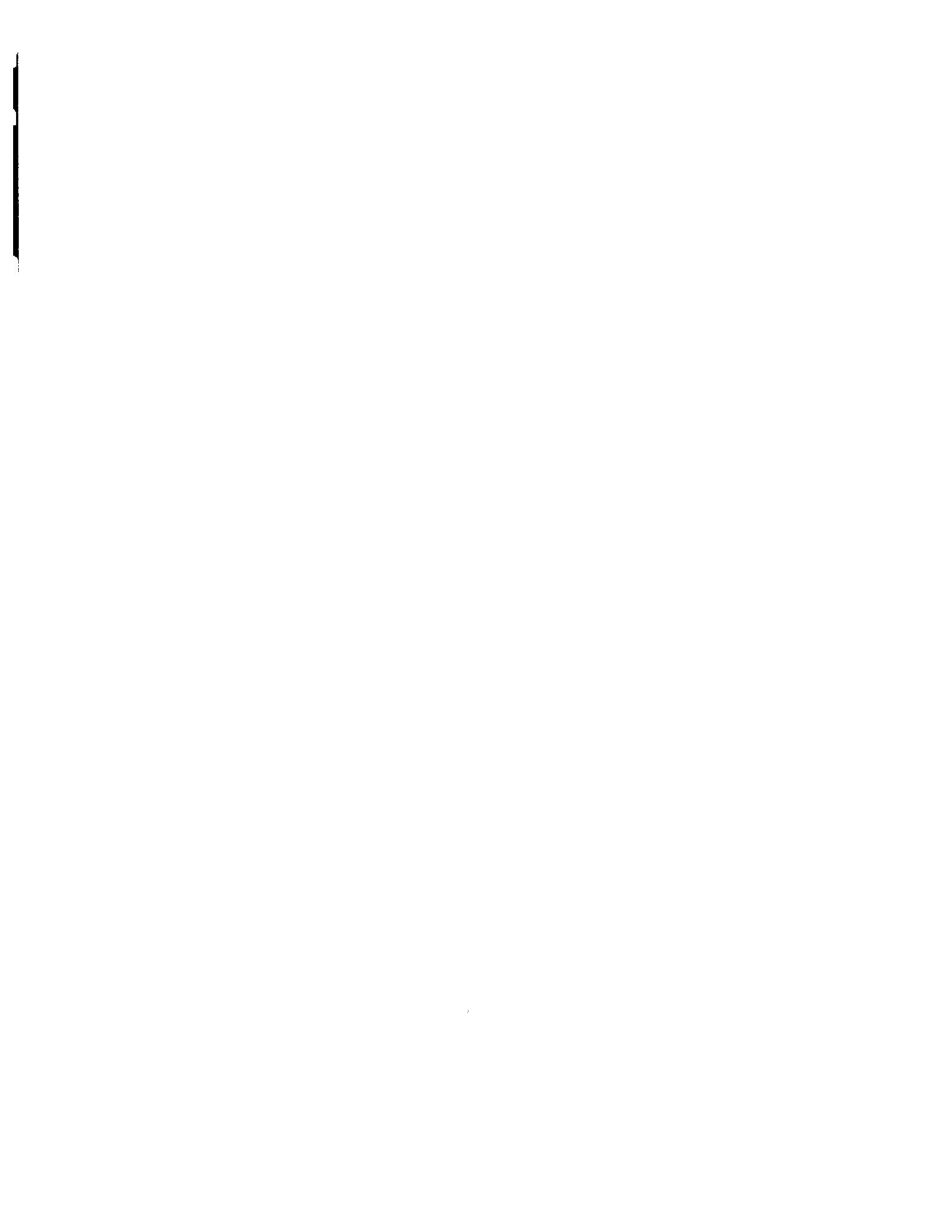
Multi Year Projection

	Projected Budget 2005-06			First Year 2006-07		Second Year 2007-08	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted
<b>Revenue Limit Sources, Total</b>	<b>117,444,726</b>	<b>2,790,316</b>	<b>120,235,042</b>	<b>121,531,985</b>	<b>2,896,348</b>	<b>125,309,515</b>	<b>2,986,135</b>
Federal Revenues	386,740	15,118,417	15,505,157	394,475	12,782,789	402,364	13,038,445
Other State Revenues	11,062,360	12,754,499	23,816,859	10,972,543	11,016,798	11,312,692	11,358,319
Other Local Revenues	1,543,742	11,150,075	12,693,817	1,047,109	11,463,135	1,057,580	11,818,492
Other Financing Sources	-	-	-	-	-	-	-
Contrib to Restricted	(7,146,766)	7,146,766	-	(8,405,039)	8,405,039	(8,980,196)	8,980,196
<b>TOTAL REVENUES/SOURCES</b>	<b>123,290,802</b>	<b>48,960,073</b>	<b>172,250,875</b>	<b>125,541,073</b>	<b>48,564,109</b>	<b>129,101,955</b>	<b>48,181,587</b>
<b>B. EXPENDITURES</b>							
<b>Certificated Salaries</b>							
a. Base Salaries	66,290,913	12,431,698	78,722,611	68,073,323	14,818,041	70,115,523	15,262,582
b. Step & Column Movement 3%	1,736,675	742,848	2,479,523	2,042,200	444,541	2,103,466	457,877
c. Growth Positions	45,735	1,643,495	1,689,230	0	0	0	0
d. <b>Certificated Salaries, Total</b>	<b>68,073,323</b>	<b>14,818,041</b>	<b>82,891,364</b>	<b>70,115,523</b>	<b>15,262,582</b>	<b>72,218,988</b>	<b>15,720,460</b>
<b>Classified Salaries</b>							
a. Base Salaries	15,645,946	9,150,477	24,796,423	16,876,078	10,201,852	17,044,839	10,303,871
b. Step & Column Movement 1%	288,358	166,875	455,233	168,761	102,019	170,448	103,039
c. New Positions (eg SSC & Williams)	941,774	884,500	1,826,274	17,044,839	10,303,871	17,215,287	10,406,909
d. <b>Classified Salaries, Total</b>	<b>16,876,078</b>	<b>10,201,852</b>	<b>27,077,930</b>	<b>17,044,839</b>	<b>10,303,871</b>	<b>17,215,287</b>	<b>10,406,909</b>
<b>Employee Benefits</b>							
Books and Supplies	27,256,054	7,801,755	35,057,809	29,340,587	8,429,344	32,274,646	9,272,278
Services	3,932,464	8,692,083	12,624,547	1,627,443	4,200,111	1,677,894	4,330,314
Capital Outlay	8,800,606	4,848,928	13,649,534	9,179,618	3,619,422	9,638,599	3,800,393
Other Outgo	212,002	666,822	878,824	501,162	602,307	0	0
Indirects Costs	946,522	1,622,250	2,568,772	946,522	1,683,896	946,522	1,736,097
Transfers Out	(2,303,114)	1,569,193	(733,921)	(2,082,864)	1,554,897	(2,147,433)	1,603,099
7610-7699	711,513	978,792	1,690,305	711,513	978,792	711,513	978,792
<b>TOTAL, EXPENDITURES &amp; USES</b>	<b>124,505,448</b>	<b>51,199,716</b>	<b>175,705,164</b>	<b>127,384,342</b>	<b>46,635,222</b>	<b>132,536,016</b>	<b>47,848,342</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,214,646)</b>	<b>(2,239,643)</b>	<b>(3,454,289)</b>	<b>(1,843,270)</b>	<b>(71,113)</b>	<b>(3,434,061)</b>	<b>(3,100,817)</b>
<b>Beginning Balance</b>	8,337,219	2,650,008	10,987,227	14,078,214	410,365	12,234,944	339,252
<b>Restatement for Deferral (Onc Time)</b>	6,955,641	-	6,955,641	-	-	-	-
<b>Net Beginning Balance</b>	<b>15,292,860</b>	<b>2,650,008</b>	<b>17,942,868</b>	<b>14,078,214</b>	<b>410,365</b>	<b>12,234,944</b>	<b>339,252</b>
<b>Ending Balance June 30</b>	<b>14,078,214</b>	<b>410,365</b>	<b>14,488,579</b>	<b>12,234,944</b>	<b>339,252</b>	<b>8,800,883</b>	<b>672,497</b>
<b>Components of Ending Fund Balance</b>							
Revolving Cash	50,000	-	50,000	50,000	-	50,000	-
Stores	150,000	-	150,000	150,000	-	150,000	-
School Site Designations	2,566,663	-	2,566,663	1,654,371	-	1,654,371	-
Legally Restricted Balance	-	410,365	410,365	-	339,252	-	672,497
Economic Uncertainties @ 3%	5,271,155	-	5,271,155	5,220,587	-	5,411,531	-
Undesignated Amount	6,040,396	-	6,040,396	5,159,986	-	1,534,981	-
<b>Total Components</b>	<b>14,078,214</b>	<b>410,365</b>	<b>14,488,579</b>	<b>12,234,944</b>	<b>339,252</b>	<b>8,800,883</b>	<b>672,497</b>
<b>Total Unrestricted Reserves %</b>	<b>6.44%</b>			<b>5.97%</b>		<b>3.85%</b>	

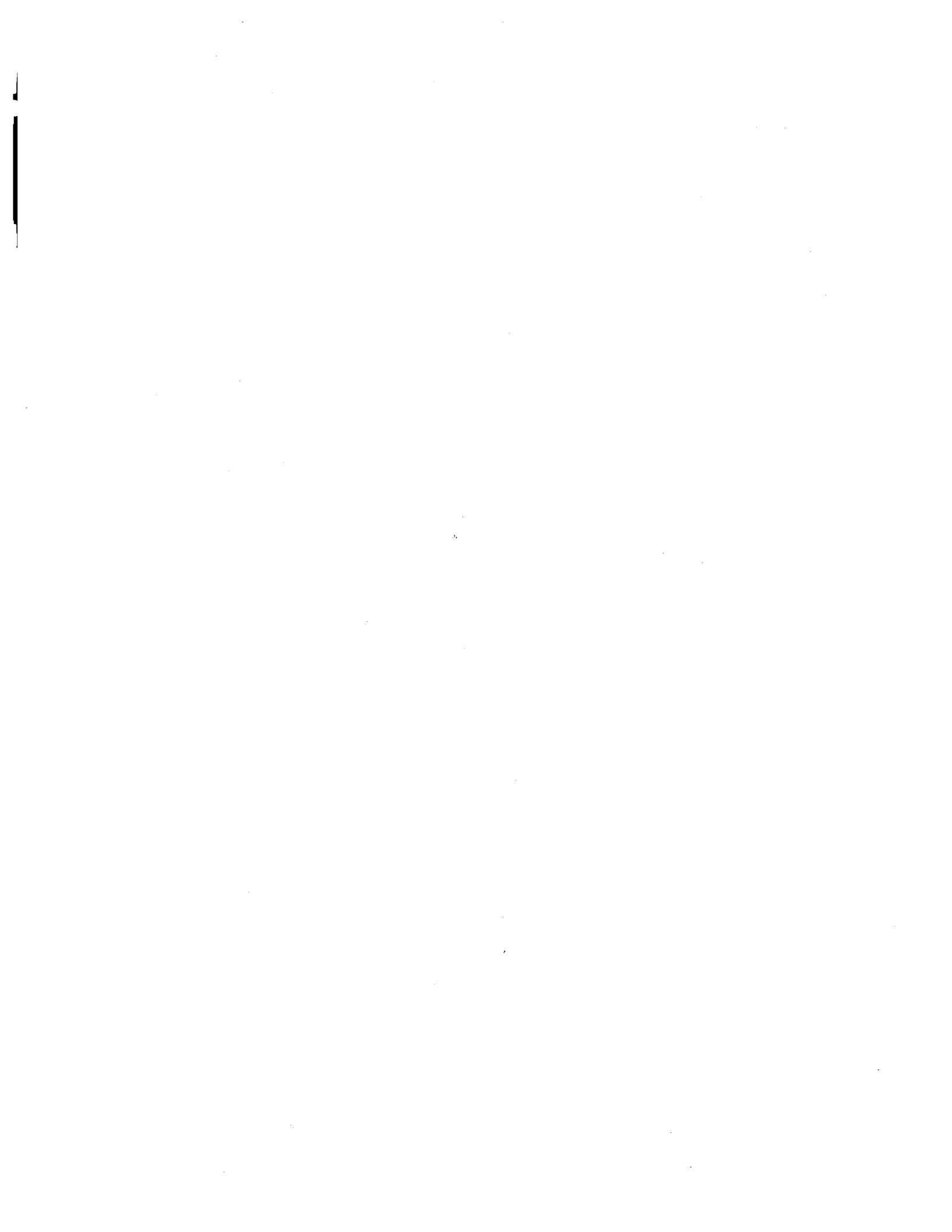
	<b>PROJECTED BUDGET 2005-06</b>	<b>FIRST YEAR 2006-07</b>	<b>SECOND YEAR 2007-08</b>
Revenue Limit COLA	4.23% (\$211)	3.8% (\$197)	3.1% (\$167)
Revenue Limit Deficit	0.892%	0.892%	0.892%
Base Revenue Limit (BRL)	\$ 5,175.03	\$ 5,372.03	\$ 5,539.03
ADA			
Growth Factor	0.0%	0.0%	0.0%
Amount (2004-05 P-2)			
Regular Ed	22,547.71	22,547.71	22,547.71
County	0.00	0.00	0.00
Special Ed	69.98	69.98	69.98
Total	492.97	492.97	492.97
	<u>23,110.66</u>	<u>23,110.66</u>	<u>23,110.66</u>
Lottery - Based on Annual ADA			
Unrestricted Rate	\$ 117.00	\$ 117.00	\$ 117.00
Restricted Rate	\$ 21.00	\$ 21.50	\$ 21.50
Equalization Aid	0	0	0
Full Implementation of Block Grant per SBCSS AB825 Workshop	Yes	Yes	Yes
Categoricals (Basis & Change)			
Federal (no carryover budgeted)	Per Grantor Projection	2.00%	2.00%
Other State (no carryover budgeted)	4.23%	3.80%	3.10%
Reserve for Economic Uncertainties	3%	3%	3%
Routine Repair & Maint Calculation	3% Adpted Budget	3% Adpted Budget	3% Adpted Budget
Certificated			
FTEs This Report	1,300.27	1,328.97	1,328.97
Growth (Adopted + Williams + Prog Imprvmt)	28.7	0.0	0
	<u>1,328.97</u>	<u>1,328.97</u>	<u>1,328.97</u>
Growth Teachers Budgeted at :			
Salaries (V,5)	\$ 58,800	\$ 58,800	\$ 58,800
Statutory Benefit Rate	13.3%	13.3%	13.3%
H&W	\$8,452 less 2%	2005-06 + 10%	2006-07 + 10%
Step & Column	3%	3%	3%
Classified Positions	698.19	No Additions/Deletions	No Additions/Deletions
Step	1%	1%	1%
Salary Settlements (2 reopeners/yr in 2 future years)	N/A	N/A	N/A
Additional STRS (2%)	Yes	Yes	Yes
SUI (unemployment insurance)	0.65%	0.65%	0.65%
Workers Comp Rate	1.700%	1.700%	1.700%
Cashflow (if necessary)		Constitutional Advances ~\$7M	Constitutional Advances ~\$7M
June Deferral will be recognized	YES	YES	YES
Utilities	9%	9%	9%
Retiree H&W Benefit Actuarial Study	Not Implmtd	Not Implmtd	Not Implmtd

# **SUPPORTING SCHEDULES**









Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>A. REVENUES</b>		
1) Revenue Limit Sources	8010-8099	0.00
2) Federal Revenue	8100-8299	
3) Other State Revenue	8300-8599	1,405,002.00
4) Other Local Revenue	8600-8799	0.00
5) TOTAL, REVENUES		1,405,002.00
<b>B. EXPENDITURES</b>		
1) Certificated Salaries	1000-1999	0.00
2) Classified Salaries	2000-2999	0.00
3) Employee Benefits	3000-3999	0.00
4) Books and Supplies	4000-4999	0.00
5) Services and Other Operating Expenditures	5000-5999	0.00
6) Capital Outlay	6000-6599	0.00
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299, 7400-7499	1,405,002.00
8) Direct Support/Indirect Costs	7300-7399	
9) TOTAL, EXPENDITURES		1,405,002.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		0.00
<b>D. OTHER FINANCING SOURCES/USES</b>		
1) Interfund Transfers		
a) Transfers In	8910-8929	0.00
b) Transfers Out	7610-7629	
2) Other Sources/Uses		
a) Sources	8930-8979	0.00
b) Uses	7630-7699	
3) Contributions	8980-8999	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00

Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>F. FUND BALANCE, RESERVES</b>		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	0.00
b) Audit Adjustments	9793	0.00
c) As of July 1 - Audited (F1a + F1b)		0.00
d) Other Restatements	9795	0.00
e) Net Beginning Balance (F1c + F1d)		0.00
2) Ending Balance, June 30 (E + F1e) (Beginning Balance in budget year)		0.00
Components of Ending Fund Balance		
a) Reserved Amounts		
1. Revolving Cash	9711	0.00
2. Stores	9712	0.00
3. Prepaid Expenditures	9713	0.00
4. All Others	9719	0.00
5. General Reserve (EC 42124)	9730	0.00
6. Legally Restricted Balances	9740	0.00
b) Designated Amounts		
1. Designated for Economic Uncertainties	9770	0.00
2. Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
3. Capital Outlay & Equipment Replacement Reserves/All Other Designations (Must equal line F2b3a4 plus line F2b3b)	9780	0.00
a. Capital Outlay & Equipment Replacement Reserves		
1. Beginning Balance		
2. Less: Current Purchases		
3. Plus: Current Contributions		
4. Equals: Ending Balance		0.00
b. All Other Designations		
Total All Other Designations		0.00
c) Undesignated / Unappropriated Amount	9790	0.00

Description (Resources 6350 and 6360)	Object Codes	Total Program
Calculation of allowable reserves and ending balance in accordance with Education Code 52321.		
<b>A. Contributions to Capital Outlay and Equipment Replacement Reserve.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		1,405,002.00
2) Allowable Contribution to Capital Outlay and Equipment Replacement Reserve (Line 1 times 15%)		210,750.30
3) Current Contributions (Page 2, Line F2b3a3)		0.00
4) Amount in Excess of Allowable Contribution (Line 3 minus Line 2, or 0 if negative amount)		0.00
<b>B. Net Ending Balance.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		1,405,002.00
2) Allowable Net Ending Balance (Line 1 times 15%)		210,750.30
3) Ending Balance, June 30 (Page 2, Line F2)		0.00
4) Less: Capital Outlay & Equipment Replacement Reserves - Beginning Balance (Page 2, Line F2b3a1)		0.00
5) Plus: Capital Outlay & Equipment Replacement Reserves - Current Purchases (Page 2, Line F2b3a2)		0.00
6) Adjusted Net Ending Balance (Line 3 minus Line 4 plus Line 5)		0.00
7) Amount in Excess of Allowable Ending Balance (Line 6 minus Line 2, or 0 if negative amount)		0.00



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Second Interim  
2005/06 Original Budget  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)
- W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)
- O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUND and OBJECT	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and RESOURCE	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and GOAL	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid. Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid. Combination Validation Check for FUND (all funds except for 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All Account code combinations should be valid. Combination Validation Check for RESOURCE and OBJECT (Objects 8000 through 9999, except for 9791, 9793 and 9795)	<u>PASSED</u>



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CHK-RESOURCExOBJECTB - (O) - All Account code combinations should be valid.  
Combination Validation Check for RESOURCE and OBJECT (Objects 9791, 9793, and  
9795) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION-A - (F) - All Account code combinations should be valid.  
Combination Validation Check for GOAL and FUNCTION PASSED

## GENERAL LEDGER CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.

SACS2005ALL Financial Reporting Software - 2005.2.0  
3/2/2006 7:33:49 AM

36-67686-0000000

Second Interim  
2005/06 Board Approved Operating Budget  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)  
W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)  
O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7055-0-0000-0000-979Z Explanation:New Resource	7055	0.00
01-7055-0-1110-0000-8590	7055	82,200.00
01-7055-0-1110-1000-1100	7055	3,000.00
01-7055-0-1110-1000-3101	7055	100.00
01-7055-0-1110-1000-3301	7055	25.00
01-7055-0-1110-1000-3501	7055	8.00
01-7055-0-1110-1000-3601	7055	30.00
01-7055-0-1110-2140-1100	7055	10,000.00
01-7055-0-1110-2140-3101	7055	1,250.00
01-7055-0-1110-2140-3301	7055	230.00
01-7055-0-1110-2140-3501	7055	75.00
01-7055-0-1110-2140-3601	7055	280.00
01-7055-0-1110-2490-2400	7055	82.00
01-7055-0-1110-2490-3302	7055	4.00
01-7055-0-1110-2490-3502	7055	1.00
01-7055-0-1110-2490-3602	7055	2.00
01-7055-0-1110-3110-1200	7055	4,500.00
01-7055-0-1110-3110-3101	7055	180.00
01-7055-0-1110-3110-3301	7055	30.00

SACS2005ALL Financial Reporting Software - 2005.2.0  
 36-67686-0000000-Colton Joint Unified-Second Interim 2005/06 Board Approved Operating Budget  
 3/2/2006 7:33:49 AM

01-7055-0-1110-3110-3501	7055	10.00
01-7055-0-1110-3110-3601	7055	40.00
01-7055-0-1110-3160-4200	7055	57,175.00
01-7055-0-1110-7210-7310	7055	4,603.00
01-7055-0-3200-3110-1200	7055	500.00
01-7055-0-3200-3110-3101	7055	50.00
01-7055-0-3200-3110-3301	7055	10.00
01-7055-0-3200-3110-3501	7055	5.00
01-7055-0-3200-3110-3601	7055	10.00

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and OBJECT PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are  
 invalid. Data should be corrected or narrative must be provided explaining why  
 the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					FUND	RESOURCE	VALUE	
FD	RS	PY	GO	FN	OB			
01-7055-0-0000-0000-979Z						01	7055	0.00
01-7055-0-1110-0000-8590						01	7055	82,200.00
01-7055-0-1110-1000-1100						01	7055	3,000.00
01-7055-0-1110-1000-3101						01	7055	100.00
01-7055-0-1110-1000-3301						01	7055	25.00
01-7055-0-1110-1000-3501						01	7055	8.00
01-7055-0-1110-1000-3601						01	7055	30.00
01-7055-0-1110-2140-1100						01	7055	10,000.00
01-7055-0-1110-2140-3101						01	7055	1,250.00
01-7055-0-1110-2140-3301						01	7055	230.00
01-7055-0-1110-2140-3501						01	7055	75.00
01-7055-0-1110-2140-3601						01	7055	280.00
01-7055-0-1110-2490-2400						01	7055	82.00
01-7055-0-1110-2490-3302						01	7055	4.00
01-7055-0-1110-2490-3502						01	7055	1.00
01-7055-0-1110-2490-3602						01	7055	2.00
01-7055-0-1110-3110-1200						01	7055	4,500.00
01-7055-0-1110-3110-3101						01	7055	180.00
01-7055-0-1110-3110-3301						01	7055	30.00
01-7055-0-1110-3110-3501						01	7055	10.00
01-7055-0-1110-3110-3601						01	7055	40.00
01-7055-0-1110-3160-4200						01	7055	57,175.00
01-7055-0-1110-7210-7310						01	7055	4,603.00
01-7055-0-3200-3110-1200						01	7055	500.00
01-7055-0-3200-3110-3101						01	7055	50.00
01-7055-0-3200-3110-3301						01	7055	10.00
01-7055-0-3200-3110-3501						01	7055	5.00
01-7055-0-3200-3110-3601						01	7055	10.00

Explanation:New Resource

CHK-FUNDxGOAL - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and GOAL PASSED

SACS2005ALL Financial Reporting Software - 2005.2.0  
 36-67686-0000000-Colton Joint Unified-Second Interim 2005/06 Board Approved Operating Budget  
 3/2/2006 7:33:49 AM

CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73)  
 and FUNCTION PASSED

CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (all funds except for 01 through 12, 19,  
 57, 62 and 73) and FUNCTION PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT  
 (Objects 8000 through 9999, except for 9791, 9793 and 9795) are invalid. Data  
 should be corrected or narrative must be provided explaining why the  
 exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	7055	0	1110	0000	8590	82,200.00
Explanation:New Resource						

CHK-RESOURCExOBJECTB - (O) - All Account code combinations should be valid.  
 Combination Validation Check for RESOURCE and OBJECT (Objects 9791, 9793, and  
 9795) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUNCTION and OBJECT PASSED

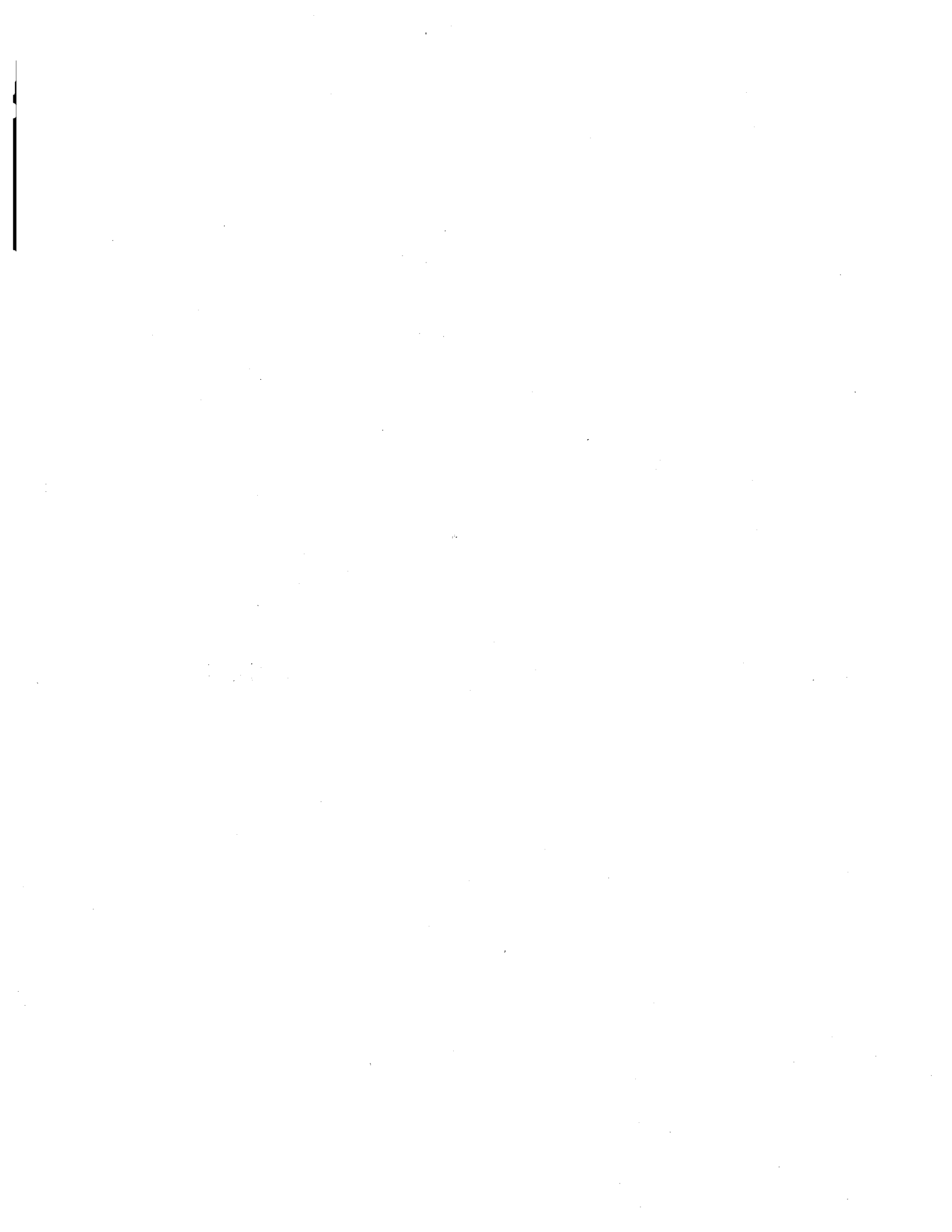
CHK-GOALxFUNCTION-A - (F) - All Account code combinations should be valid.  
 Combination Validation Check for GOAL and FUNCTION PASSED

## GENERAL LEDGER CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the  
 affected forms must be opened and saved. PASSED

Checks Completed.



SACS2005ALL Financial Reporting Software - 2005.2.0  
3/2/2006 7:39:09 AM

36-67686-0000000

Second Interim  
2005/06 Actuals to Date  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)  
W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)  
O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7055-0-0000-0000-9790 Explanation:New Resource	7055	71,183.30
01-7055-0-0000-0000-979Z	7055	71,183.30
01-7055-0-1110-0000-8590	7055	82,200.00
01-7055-0-1110-1000-1100	7055	722.94
01-7055-0-1110-1000-3101	7055	59.64
01-7055-0-1110-1000-3301	7055	10.43
01-7055-0-1110-1000-3501	7055	3.23
01-7055-0-1110-1000-3601	7055	12.24
01-7055-0-1110-2140-1100	7055	7,815.67
01-7055-0-1110-2140-3101	7055	644.80
01-7055-0-1110-2140-3301	7055	113.16
01-7055-0-1110-2140-3501	7055	35.11
01-7055-0-1110-2140-3601	7055	132.73
01-7055-0-1110-2490-2400	7055	143.12
01-7055-0-1110-2490-3202	7055	13.05
01-7055-0-1110-2490-3302	7055	10.94
01-7055-0-1110-2490-3502	7055	0.64
01-7055-0-1110-2490-3602	7055	2.43
01-7055-0-1110-2490-3802	7055	4.74

SACS2005ALL Financial Reporting Software - 2005.2.0  
 36-67686-0000000-Colton Joint Unified-Second Interim 2005/06 Actuals to Date  
 3/2/2006 7:39:09 AM

01-7055-0-1110-3110-1200	7055	1,028.16
01-7055-0-1110-3110-3101	7055	84.81
01-7055-0-1110-3110-3301	7055	13.03
01-7055-0-1110-3110-3501	7055	4.64
01-7055-0-1110-3110-3601	7055	17.45
01-7055-0-3200-3110-1200	7055	128.52
01-7055-0-3200-3110-3101	7055	10.60
01-7055-0-3200-3110-3301	7055	1.86
01-7055-0-3200-3110-3501	7055	0.58
01-7055-0-3200-3110-3601	7055	2.18

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and OBJECT PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are  
 invalid. Data should be corrected or narrative must be provided explaining why  
 the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-7055-0-0000-0000-9790	01	7055	71,183.30
01-7055-0-0000-0000-979Z	01	7055	71,183.30
01-7055-0-1110-0000-8590	01	7055	82,200.00
01-7055-0-1110-1000-1100	01	7055	722.94
01-7055-0-1110-1000-3101	01	7055	59.64
01-7055-0-1110-1000-3301	01	7055	10.43
01-7055-0-1110-1000-3501	01	7055	3.23
01-7055-0-1110-1000-3601	01	7055	12.24
01-7055-0-1110-2140-1100	01	7055	7,815.67
01-7055-0-1110-2140-3101	01	7055	644.80
01-7055-0-1110-2140-3301	01	7055	113.16
01-7055-0-1110-2140-3501	01	7055	35.11
01-7055-0-1110-2140-3601	01	7055	132.73
01-7055-0-1110-2490-2400	01	7055	143.12
01-7055-0-1110-2490-3202	01	7055	13.05
01-7055-0-1110-2490-3302	01	7055	10.94
01-7055-0-1110-2490-3502	01	7055	0.64
01-7055-0-1110-2490-3602	01	7055	2.43
01-7055-0-1110-2490-3802	01	7055	4.74
01-7055-0-1110-3110-1200	01	7055	1,028.16
01-7055-0-1110-3110-3101	01	7055	84.81
01-7055-0-1110-3110-3301	01	7055	13.03
01-7055-0-1110-3110-3501	01	7055	4.64
01-7055-0-1110-3110-3601	01	7055	17.45
01-7055-0-3200-3110-1200	01	7055	128.52
01-7055-0-3200-3110-3101	01	7055	10.60
01-7055-0-3200-3110-3301	01	7055	1.86
01-7055-0-3200-3110-3501	01	7055	0.58
01-7055-0-3200-3110-3601	01	7055	2.18
Explanation:New Resource			

CHK-FUNDxGOAL - (W) - All Account code combinations should be valid.

Combination Validation Check for FUND and GOAL PASSED

CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73)  
 and FUNCTION PASSED

CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (all funds except for 01 through 12, 19,  
 57, 62 and 73) and FUNCTION PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT  
 (Objects 8000 through 9999, except for 9791, 9793 and 9795) are invalid. Data  
 should be corrected or narrative must be provided explaining why the  
 exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN			
01	7055	0	1110	0000	8590		82,200.00
Explanation: New Resource							

CHK-RESOURCExOBJECTB - (O) - All Account code combinations should be valid.  
 Combination Validation Check for RESOURCE and OBJECT (Objects 9791, 9793, and  
 9795) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION-A - (F) - All Account code combinations should be valid.  
 Combination Validation Check for GOAL and FUNCTION PASSED

## GENERAL LEDGER CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the  
 affected forms must be opened and saved. PASSED

Checks Completed.





SACS2005ALL Financial Reporting Software - 2005.2.0  
 3/2/2006 7:44:30 AM

36-67686-0000000

Second Interim  
 2005/06 Projected Totals  
 Technical Review Checks

Colton Joint Unified

San Bernardino County

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**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
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01-7055-0-1110-0000-8590	7055	82,200.00
01-7055-0-1110-1000-1100	7055	3,000.00
01-7055-0-1110-1000-3101	7055	100.00
01-7055-0-1110-1000-3301	7055	25.00
01-7055-0-1110-1000-3501	7055	8.00
01-7055-0-1110-1000-3601	7055	30.00
01-7055-0-1110-2140-1100	7055	10,000.00
01-7055-0-1110-2140-3101	7055	1,250.00
01-7055-0-1110-2140-3301	7055	230.00
01-7055-0-1110-2140-3501	7055	75.00
01-7055-0-1110-2140-3601	7055	280.00
01-7055-0-1110-2490-2400	7055	82.00
01-7055-0-1110-2490-3302	7055	4.00
01-7055-0-1110-2490-3502	7055	1.00
01-7055-0-1110-2490-3602	7055	2.00
01-7055-0-1110-3110-1200	7055	4,500.00
01-7055-0-1110-3110-3101	7055	180.00
01-7055-0-1110-3110-3301	7055	30.00

SACS2005ALL Financial Reporting Software - 2005.2.0  
 36-67686-0000000-Colton Joint Unified-Second Interim 2005/06 Projected Totals  
 3/2/2006 7:44:30 AM

01-7055-0-1110-3110-3501	7055	10.00
01-7055-0-1110-3110-3601	7055	40.00
01-7055-0-1110-3160-4200	7055	57,175.00
01-7055-0-1110-7210-7310	7055	4,603.00
01-7055-0-3200-3110-1200	7055	500.00
01-7055-0-3200-3110-3101	7055	50.00
01-7055-0-3200-3110-3301	7055	10.00
01-7055-0-3200-3110-3501	7055	5.00
01-7055-0-3200-3110-3601	7055	10.00

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and OBJECT PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are  
 invalid. Data should be corrected or narrative must be provided explaining why  
 the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					FUND	RESOURCE	VALUE	
FD	RS	PY	GO	FN	OB			
01-7055-0-0000-0000-979Z						01	7055	0.00
01-7055-0-1110-0000-8590						01	7055	82,200.00
01-7055-0-1110-1000-1100						01	7055	3,000.00
01-7055-0-1110-1000-3101						01	7055	100.00
01-7055-0-1110-1000-3301						01	7055	25.00
01-7055-0-1110-1000-3501						01	7055	8.00
01-7055-0-1110-1000-3601						01	7055	30.00
01-7055-0-1110-2140-1100						01	7055	10,000.00
01-7055-0-1110-2140-3101						01	7055	1,250.00
01-7055-0-1110-2140-3301						01	7055	230.00
01-7055-0-1110-2140-3501						01	7055	75.00
01-7055-0-1110-2140-3601						01	7055	280.00
01-7055-0-1110-2490-2400						01	7055	82.00
01-7055-0-1110-2490-3302						01	7055	4.00
01-7055-0-1110-2490-3502						01	7055	1.00
01-7055-0-1110-2490-3602						01	7055	2.00
01-7055-0-1110-3110-1200						01	7055	4,500.00
01-7055-0-1110-3110-3101						01	7055	180.00
01-7055-0-1110-3110-3301						01	7055	30.00
01-7055-0-1110-3110-3501						01	7055	10.00
01-7055-0-1110-3110-3601						01	7055	40.00
01-7055-0-1110-3160-4200						01	7055	57,175.00
01-7055-0-1110-7210-7310						01	7055	4,603.00
01-7055-0-3200-3110-1200						01	7055	500.00
01-7055-0-3200-3110-3101						01	7055	50.00
01-7055-0-3200-3110-3301						01	7055	10.00
01-7055-0-3200-3110-3501						01	7055	5.00
01-7055-0-3200-3110-3601						01	7055	10.00

Explanation:New Resource

CHK-FUNDxGOAL - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and GOAL PASSED

SACS2005ALL Financial Reporting Software - 2005.2.0  
 36-67686-000000-Colton Joint Unified-Second Interim 2005/06 Projected Totals  
 3/2/2006 7:44:30 AM

CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73)  
 and FUNCTION PASSED

CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (all funds except for 01 through 12, 19,  
 57, 62 and 73) and FUNCTION PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT  
 (Objects 8000 through 9999, except for 9791, 9793 and 9795) are invalid. Data  
 should be corrected or narrative must be provided explaining why the  
 exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	7055	0	1110	0000	8590	82,200.00
Explanation:New Resource						

CHK-RESOURCExOBJECTB - (O) - All Account code combinations should be valid.  
 Combination Validation Check for RESOURCE and OBJECT (Objects 9791, 9793, and  
 9795) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION-A - (F) - All Account code combinations should be valid.  
 Combination Validation Check for GOAL and FUNCTION PASSED

CHK-GOALxFUNCTION-B - (W) - General administration costs (functions 7200-7999,  
 except 7210) should be direct-charged to an Undistributed, Nonagency, or County  
 Services to Districts goal (0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999,  
 except 7210) should be direct-charged to an unrestricted resource (resources  
 0000-1999). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions  
 (resources 3300-3405, 6500, 6510, and 7240, objects 1000-8999) must be coded to  
 a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (5750) must net  
 to -0- for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (7350) must  
 net to -0- for all funds. PASSED

INTERFD-DIR-SUPP - (W) - Transfers of Direct Support Costs - Interfund (7380)  
 must net to -0- for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (7350) must  
 net to -0- by function. PASSED

INTERFD-DIR-SUPP-FN - (W) - Transfers of Direct Support Costs - Interfund

SACS2005ALL Financial Reporting Software - 2005.2.0  
 36-67686-000000-Colton Joint Unified-Second Interim 2005/06 Projected Totals  
 3/2/2006 7:44:30 AM

(7380) must net to -0- by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (8910-8929) must equal Interfund Transfers Out (7610-7629). PASSED

DUE-FROM-DUE-TO - (W) - Due From Other Funds (9310) must equal Due To Other Funds (9610). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (8092) in the General Fund must equal PERS Reduction, certificated and classified positions (3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (8091 and 8099) must net to -0-, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (5710) must net to -0- by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (7310) must net to -0- by fund. PASSED

INTRA-FD-DIR-SUPP - (W) - Transfers of Direct Support Costs (7370) must net to -0- by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (7310) must net to -0- by function. PASSED

INTRA-FD-DIR-SUPP-FN - (W) - Transfers of Direct Support Costs (7370) must net to -0- by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to -0- by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to -0- by fund. PASSED

CAT-TRANSFER - (W) - Categorical Flexibility Transfers (8998) must net to -0- in all funds individually. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the State Lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (Objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (Objects 7211 through 7213, plus 7299 for Resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONS - (W) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (9790) by fund and resource. PASSED

EFB-NEGATIVE - (W) - This section displays any fund by resource with a negative ending balance. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
12	0000	8700	-78,000.00

Explanation: Interprogram facility use

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance (Objects 9700-9789) must be positive individually by resource, by fund.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification must be provided. PASSED

CS-PROVIDE - (F) - Criteria and Standards data has been provided for all applicable funds. PASSED

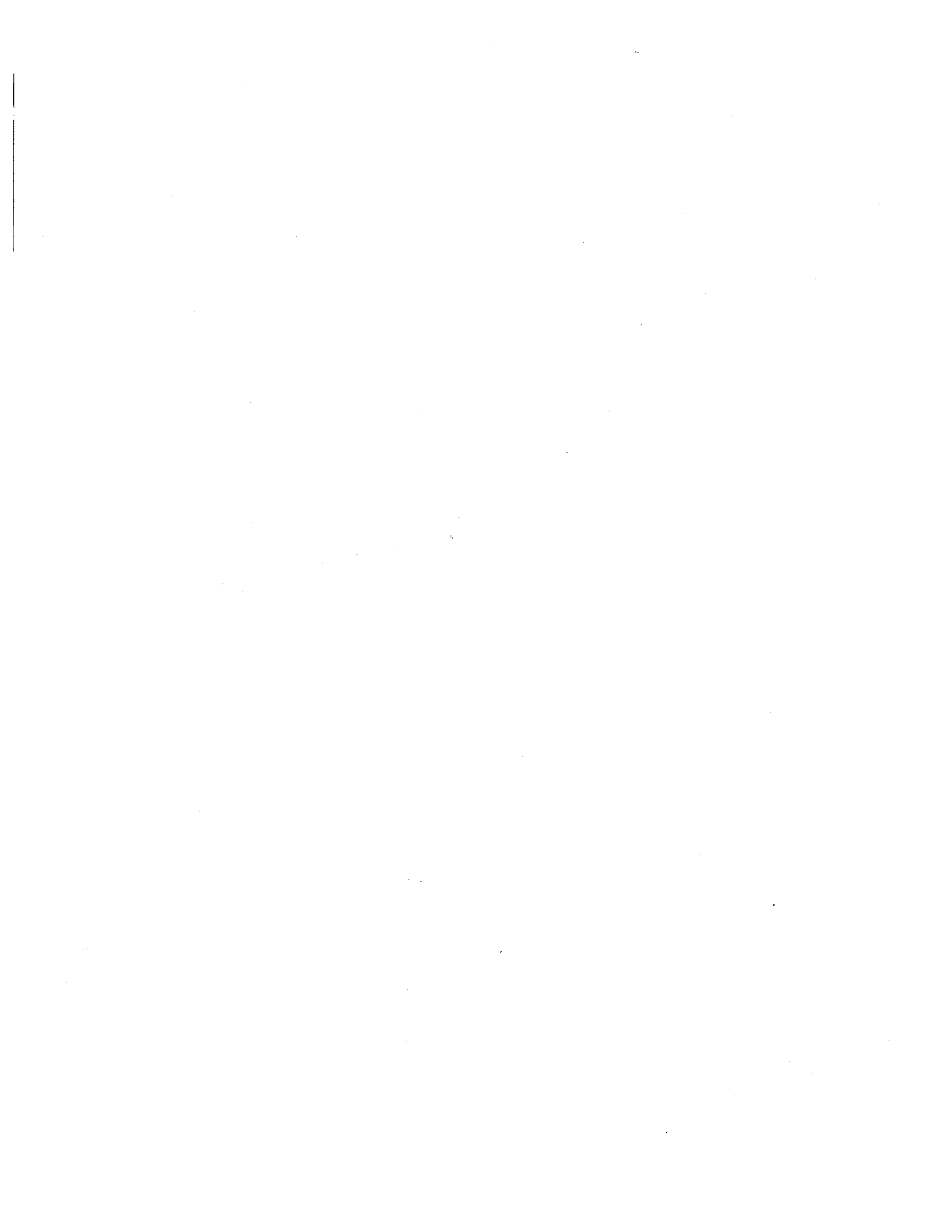
CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources and combined total resources.) PASSED

CHK-UNBALANCED-DATA - (W) - If unbalanced or incomplete data exists in any of the forms, it must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the affected forms must be opened and saved. PASSED

Checks Completed.



13 Colton Joint Unified S.D.		Restricted and Unrestricted		FISCAL YR: 06	
APPROVED		07/01/2005		02/28/2006	
FUND OBJECT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET
01	TEACHER SALARIES-CONTRACT	65,095,437.00	65,095,437.00	-628,135.20	64,467,301.80
1120	TEACHER SALARIES-HOURLY	919,640.00	919,640.00	-115,441.85	804,198.15
1130	TEACHER SALARIES-XTRA DUTY	784,997.00	784,997.00	36,565.00	821,562.00
1140	TEACHER SALARIES-SUBSTITUTES	1,956,232.00	1,956,232.00	31,139.00	1,987,371.00
1150	CERT-COACHING	657,607.00	657,607.00	273,990.27	931,597.27
1210	CERT PUPIL SUPPORT-CONTRACT	5,207,475.00	5,207,475.00	-85,016.00	5,122,459.00
1220	CERT PUPIL SUPPORT-HOURLY	.00	.00	1,273.00	1,273.00
1230	CERT PUPIL SUPPORT-XTRA DUTY	.00	.00	6,221.00	6,221.00
1240	CERT PUPIL SUPPORT-SUBSTITUTES	.00	.00	10,000.00	10,000.00
1310	SUPERINTENDENT	6,418,561.00	6,418,561.00	-47,160.00	6,371,401.00
1340	CERT ADMN-SUBSTITUTE	30,000.00	30,000.00	.00	30,000.00
1910	OTHER CERT SALARIES-CONTRACT	2,195,195.00	2,195,195.00	78,924.00	2,274,119.00
1920	OTHER CERT SALARIES-HOURLY	4,120.00	4,120.00	49,411.00	53,531.00
1930	OTHER CERT SALARIES-EXTRA DUTY	3,000.00	3,000.00	1,130.00	4,130.00
1940	OTHER CERT SALARIES-SUBS	700.00	700.00	2,500.00	3,200.00
1950	OTH CERT SAL-OTHER PAY	.00	.00	3,000.00	3,000.00
2110	CLASS INSTR AIDE-CONTRACT	4,121,566.00	4,121,566.00	2,870.10	4,124,436.10
2120	CLASS INSTR AIDE-HOURLY	199,450.00	199,450.00	55,389.00	254,839.00
2130	CLASS INSTR AIDE-EXTRA DUTY	42,620.00	42,620.00	-5,722.00	36,898.00
2140	CLASS INSTR AIDE-SUBSTITUTES	30,000.00	30,000.00	1,879.00	31,879.00
2150	CLASS COACHING	86,017.00	86,017.00	19,769.07	105,786.07
2210	CLASS PUPIL SUPPORT-REGULAR	11,755,002.00	11,755,002.00	1,761.00	11,756,763.00
2220	CLASS PUPIL SUPPORT-HOURLY	30,685.00	30,685.00	9,504.00	40,189.00
2230	CLASS PUPIL SUPPORT-EXTRA DUTY	128,150.00	128,150.00	6,096.00	134,246.00
2240	CLASS PUPIL SUPPORT-SUBS	393,135.00	393,135.00	-15,357.00	377,778.00
2250	CLASS PUPIL SUPPORT-OTHER PAY	4.00	4.00	.00	4.00
2310	CLASS ADMN-CONTRACT	2,399,436.00	2,399,436.00	.00	2,399,436.00
2320	CLASS ADMN-HOURLY	.00	.00	.00	.00
2340	CLASS ADMN-SUBS	.00	.00	336.00	336.00
2350	CLASS ADMN-OTHER PAY	1.00	1.00	.00	1.00
2410	CLASS CLER & OFFICE-CONTRACT	7,122,546.00	7,122,546.00	167,868.00	7,290,414.00
2420	CLASS CLER & OFFICE-HOURLY	19,570.00	19,570.00	12,311.00	31,881.00
2430	CLASS CLER & OFFICE-EXTRA DUTY	29,350.00	29,350.00	13,791.00	43,141.00
2440	CLASS CLER & OFFICE-SUBSTITUTE	122,793.00	122,793.00	-3,497.00	119,296.00
2450	CLASS CLER & OFFICE-OTHER PAY	1.00	1.00	.00	1.00
2910	OTHER CLASS SALARIES-CONTRACT	41,807.00	41,807.00	.00	41,807.00
2920	OTHER CLASS SALARIES-HOURLY	234,028.00	234,028.00	2,322.00	236,350.00
2990	STUDENT WORKERS	52,449.00	52,449.00	.00	52,449.00
3101	STRS-CERTIFICATED	8,547,921.00	8,547,921.00	-1,979.00	8,545,942.00
3102	STRS-CERTIFICATED EMPLOYEES	5,479.00	5,479.00	1,448.00	6,927.00
3201	PERS-CERTIFICATED	8,110.00	8,110.00	34.00	8,144.00
3202	PERS-CERTIFICATED	2,283,556.00	2,283,556.00	326,274.00	2,609,830.00
3311	FICA-CERTIFICATED	16,546.00	16,546.00	.00	16,546.00
3312	FICA-CERTIFICATED	1,569,226.00	1,569,226.00	27,312.00	1,596,538.00
3331	MEDICARE-CERTIFICATED	1,104,123.00	1,104,123.00	44,087.00	1,148,210.00
3332	MEDICARE-CERTIFICATED	396,055.00	396,055.00	2,663.00	398,718.00
3351	ARS-CERTIFICATED	6,204.00	6,204.00	55.00	6,259.00
3352	ARS-CERTIFICATED	37,391.00	37,391.00	-11,591.00	25,800.00
3411	HEALTH & WELFARE-CERTIFICATED	11,124,677.00	11,124,677.00	241,843.00	11,366,520.00



SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET ADJUSTMENT REPORT  
FROM DATE 07/01/2005 TO DATE 02/28/2006

#J4660

03/02/2006

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

FUND OBJECT	DESCRIPTION	07/14/2005		07/01/2005		02/28/2006	
		ADOPTED BUDGET	REVISED BUDGET	ADOPTED BUDGET	REVISED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET
01	HEALTH & WELFARE-CLASSIFIED	5,420,870.00	5,420,870.00	5,420,870.00	5,420,870.00	64,967.00	5,485,837.00
3412	LIFE INSURANCE-CERTIFICATED	3,051.00	3,051.00	3,051.00	3,051.00	.00	3,051.00
3451	LIFE INSURANCE-CLASSIFIED	23,941.00	23,941.00	23,941.00	23,136.00	-805.00	23,136.00
3501	UNEMPLOYMENT INS-CERTIFICATED	535,038.00	535,038.00	535,038.00	537,736.00	2,698.00	537,736.00
3502	UNEMPLOYMENT INS-CLASSIFIED	173,115.00	173,115.00	173,115.00	173,558.00	443.00	173,558.00
3601	WORKERS COMP-CERTIFICATED	1,369,192.00	1,369,192.00	1,369,192.00	1,387,423.00	18,231.00	1,387,423.00
3602	WORKERS COMP-CLASSIFIED	439,823.00	439,823.00	439,823.00	449,650.00	9,827.00	449,650.00
3801	PERS REDUCTION-CERTIFICATED	.00	.00	.00	3,636.00	3,636.00	3,636.00
3802	PERS REDUCTION-CLASSIFIED	765,183.00	765,183.00	765,183.00	755,179.00	-10,004.00	755,179.00
3931	SUPP EMPLOYEE RETIRE PLAN(SERP)	506,800.00	506,800.00	506,800.00	509,169.00	2,369.00	509,169.00
3999	PAYROLL MAPPING ERRORS	.00	.00	.00	.00	.00	.00
4110	TEXTBOOKS	1,033,006.00	1,033,006.00	1,033,006.00	1,429,262.49	1,429,262.49	2,462,268.49
4210	OTHER BOOKS (NOT TEXTBOOKS)	329,348.00	329,348.00	329,348.00	533,144.53	203,796.53	533,144.53
4240	COMPUTERIZED OTHER BOOKS	400.00	400.00	400.00	400.00	.00	400.00
4310	INSTRUCTIONAL MTLs & SUPPLIES	1,008,512.00	1,008,512.00	1,008,512.00	5,599,895.11	4,591,383.11	5,599,895.11
4330	REFRESHMENTS-MTGS/INSERVICE	22,884.00	22,884.00	22,884.00	32,158.00	9,274.00	32,158.00
4340	TECHNOLOGY SUPP & RELATED EXP	423,868.00	423,868.00	423,868.00	433,336.00	9,468.00	433,336.00
4350	OFFICE SUPPLIES	423,040.00	423,040.00	423,040.00	412,025.00	-11,015.00	412,025.00
4360	TRANSPORTATION SUPPLIES	661,000.00	661,000.00	661,000.00	652,369.00	-8,631.00	652,369.00
4370	CUSTODIAL/OPERATIONS SUPPLIES	285,144.00	285,144.00	285,144.00	317,639.00	32,495.00	317,639.00
4380	MAINTENANCE SUPPLIES	354,000.00	354,000.00	354,000.00	793,882.00	439,882.00	793,882.00
4390	OTHER SUPPLIES	226,363.00	226,363.00	226,363.00	220,402.00	-5,961.00	220,402.00
4410	NEW EQUIP-TECHNOLGY \$500-\$4,999	213,422.00	213,422.00	213,422.00	200,023.00	-13,399.00	200,023.00
4440	NEW EQUIP-TECHNOLGY \$500-\$4,999	633,227.00	633,227.00	633,227.00	967,005.00	333,778.00	967,005.00
5200	CONFERENCE EXPENSE	398,347.00	398,347.00	398,347.00	798,030.05	399,683.05	798,030.05
5240	CONFERENCE-TECHNOLOGY	18,000.00	18,000.00	18,000.00	18,000.00	.00	18,000.00
5300	DUES & MEMBERSHIPS	25,795.00	25,795.00	25,795.00	93,898.00	68,103.00	93,898.00
5450	OTHER INSURANCE	840,000.00	840,000.00	840,000.00	840,000.00	.00	840,000.00
5510	NATURAL GAS SERVICES	262,965.00	262,965.00	262,965.00	235,000.00	-27,965.00	235,000.00
5520	ELECTRIC SERVICES	2,386,255.00	2,386,255.00	2,386,255.00	2,410,995.00	24,740.00	2,410,995.00
5530	WATER/SEWER SERVICE	553,000.00	553,000.00	553,000.00	540,222.00	-12,778.00	540,222.00
5538	BOTTLED WATER SERVICE	16,950.00	16,950.00	16,950.00	18,660.00	1,710.00	18,660.00
5550	LAUNDRY & CLEANING SERVICE	62,000.00	62,000.00	62,000.00	63,000.00	1,000.00	63,000.00
5560	WASTE DISPOSAL SERVICE	290,987.00	290,987.00	290,987.00	303,190.00	12,203.00	303,190.00
5570	PEST CONTROL SERVICE	60,095.00	60,095.00	60,095.00	69,840.00	9,745.00	69,840.00
5590	OTHER UTILITIES & HOUSEKEEPING	.00	.00	.00	1,250.00	1,250.00	1,250.00
5610	MISC RENTALS AND LEASES	336,336.00	336,336.00	336,336.00	380,123.00	43,787.00	380,123.00
5630	CONTRACTED REPAIR	970,781.00	970,781.00	970,781.00	834,607.00	-136,174.00	834,607.00
5640	CONTRACTED REPAIR-TECHNOLOGY	202,000.00	202,000.00	202,000.00	203,500.00	1,500.00	203,500.00
5710	PRINTING TRANSFER	.00	.00	.00	.00	.00	.00
5750	INTERFUND PRINTING TRANSFER	-48,391.00	-48,391.00	-48,391.00	-68,916.00	-20,525.00	-68,916.00
5801	CONTRACTED SERVICES	3,370,387.00	3,370,387.00	3,370,387.00	3,472,446.00	102,059.00	3,472,446.00
5820	ELECTION EXPENSE	333,200.00	333,200.00	333,200.00	328,700.00	-4,500.00	328,700.00
5830	ADVERTISING/BID NOTICES	36,550.00	36,550.00	36,550.00	36,550.00	.00	36,550.00
5840	COMPUTER/TECH RELATED SERVICES	296,706.00	296,706.00	296,706.00	339,193.00	42,487.00	339,193.00
5850	CONSULTANT SERVICES	454,524.00	454,524.00	454,524.00	1,392,048.00	937,524.00	1,392,048.00
5860	ENGRPRTS, PHY EXAM, OTH EMPMT	13,250.00	13,250.00	13,250.00	17,250.00	4,000.00	17,250.00
5870	W/C ACCIDENT PYMTS MED/LEGAL	.00	.00	.00	.00	.00	.00
5880	ADMINISTRATIVE FEES	110,742.00	110,742.00	110,742.00	120,403.00	9,661.00	120,403.00

13 Colton Joint Unified S.D.		Restricted and Unrestricted				FISCAL YR: 06	
FUND	APPROVED	DESCRIPTION	07/14/2005	07/01/2005	BUDGET	ADJUSTMENTS	02/28/2006
OBJECT			ADOPTED BUDGET	REVISED BUDGET			REVISED BUDGET
01	5890	OUTSIDE PRINTING SERVICES	86,560.00	86,560.00	660.00		87,220.00
	5910	TELEPHONE	745,843.00	745,843.00	5,450.00		751,293.00
	5940	INTERNET PROVIDER SVS	160,200.00	160,200.00	.00		160,200.00
	5950	MAIL SERVICES (FED EX, UPS)	206,480.00	206,480.00	-3,648.00		202,832.00
	6170	LAND IMPROVEMENTS	99,522.00	99,522.00	-48,337.00		51,185.00
	6230	DSA PLAN CHECK FEES	.00	.00	6,750.00		6,750.00
	6240	BLDG IMPROV FOR TECH(CAPITAL)	10,000.00	10,000.00	9,380.00		19,380.00
	6250	BLDG IMPROV CONTRACTOR-MAIN	.00	.00	.00		.00
	6275	CONSTRUCTION TESTING-BLDG/IMPR	.00	.00	755.00		755.00
	6290	OTHER COSTS-BLDGS & IMPRV	76,550.00	76,550.00	-53,600.00		22,950.00
	6400	EQUIPMENT	479,311.00	479,311.00	-142,507.05		336,803.95
	6440	NEW EQUIP-TECHNOLOGY OVR \$5,000	238,086.00	238,086.00	2,914.00		241,000.00
	6460	BUSES FOR PUPIL TRANSPORTATION	200,000.00	200,000.00	.00		200,000.00
	7142	OTHR TUITION:EXCESS COSTS TO COE	210,025.00	210,025.00	.00		210,025.00
	7223	TRNSFRS APPORTIONMENTS JFA	1,471,299.00	1,471,299.00	.00		1,471,299.00
	7280	TFR TO CHARTER IN LIEU PROP TX	.00	.00	.00		.00
	7310	INDIRECT COSTS-INTERPROGRAM	.00	.00	.00		.00
	7350	INDIRECT COSTS-INTERFUND	-472,639.00	-472,639.00	-3,281.92		-475,920.92
	7370	DIRECT SUPPORT COSTS-INTR PROG	.00	.00	.00		.00
	7380	DIRECT SUPPORT COSTS-INTERFUND	-36,000.00	-36,000.00	-222,000.00		-258,000.00
	7438	DEBT SERVICE-INTEREST	398,410.00	398,410.00	.00		398,410.00
	7439	DEBT SERVICE-PRINCIPAL	489,038.00	489,038.00	.00		489,038.00
	7612	TFR OUT - GEN FND & SP RES FND	500,000.00	500,000.00	.00		500,000.00
	7615	TRANSFER TO DEFERRED MAINT END	968,791.00	968,791.00	.00		968,791.00
	7619	OTHER AUTH INTRFND TRNSFRS OUT	221,513.00	221,513.00	.00		221,513.00
		TOTAL EXPENSE	167,075,557.00	167,075,557.00	8,629,606.60		175,705,163.60
8011		REVENUE LIMIT ST AID-CURR YEAR	111,673,761.00	111,673,761.00	-797,597.00		110,876,164.00
8019		REVENUE LIMIT ST AID-PRIOR YRS	.00	.00	.00		.00
8021		HOME OWNERS EXEMPTION	142,809.00	142,809.00	-22,809.00		120,000.00
8029		OTHER SUBVENTIONS/IN-LIEU TAX	.00	.00	140,289.00		140,289.00
8041		SECURED TAX ROLLS	7,307,882.00	7,307,882.00	-788,633.00		6,519,249.00
8042		UNSECURED ROLL TAXES	351,165.00	351,165.00	88,398.00		439,563.00
8043		PRIOR YEARS' TAXES	19,652.00	19,652.00	134,278.00		153,930.00
8044		SUPPLEMENTAL TAXES	718,777.00	718,777.00	409,056.00		1,127,833.00
8045		ED REVENUE AUGMENT FUND (ERAF)	.00	.00	.00		.00
8048		PENALTIES & INT DELINQ TAXES	.00	.00	24,211.00		24,211.00
8091		REVENUE LIMIT TFR-CURRENT YEAR	.00	.00	.00		.00
8092		PERS REDUCTION TRANSFER	833,803.00	833,803.00	.00		833,803.00
8181		SP ED-ENTITLEMENT PER UDC	3,305,578.00	3,305,578.00	191,317.00		3,496,895.00
8182		SP ED-DISCRETIONARY GRANTS	223,794.00	223,794.00	5,742.00		229,536.00
8290		ALL OTHER FEDERAL REVENUES	5,233,774.00	9,233,774.00	2,544,952.00		11,778,726.00
8311		OTH ST APPORTIONMENTS-CURR YR	4,115,047.00	4,115,047.00	761,577.00		4,876,624.00
8319		OTH ST APPORTIONMENTS-PRIOR YR	2.00	2.00	.00		2.00
8434		CLASS SIZE REDUCTION, K-3	7,519,200.00	7,519,200.00	.00		7,519,200.00
8550		MANDATED COST REIMBURSEMENTS	1,000.00	1,000.00	443,894.00		444,894.00
8560		STATE LOTTERY REVENUE	3,395,214.00	3,395,214.00	.00		3,395,214.00
8587		PASS-THROUGH REV FROM ST SRCS	.00	.00	.00		.00

13 Colton Joint Unified S.D. Restricted and Unrestricted FISCAL YR: 06

FUND	APPROVED OBJECT	DESCRIPTION	07/14/2005 ADOPTED BUDGET	07/01/2005 REVISED BUDGET	BUDGET ADJUSTMENTS	02/28/2006 REVISED BUDGET
01	8590	ALL OTHER STATE REVENUES	6,153,874.00	6,153,874.00	1,427,051.00	7,580,925.00
	8625	COMM REDEV FND NOT SUB-REV LMT	10,000.00	10,000.00	.00	10,000.00
	8631	SALES OF EQUIPMENT/SUPPLIES	5,000.00	5,000.00	15,000.00	20,000.00
	8650	LEASES & RENTALS	69,630.00	69,630.00	.00	69,630.00
	8660	INTEREST	467,500.00	467,500.00	390,000.00	857,500.00
	8677	INTERAGENCY SVCS BETWEEN LEA'S	142,640.00	142,640.00	24,760.00	167,400.00
	8699	ALL OTHER LOCAL REVENUES	515,812.00	515,812.00	183,832.00	699,644.00
	8792	TRANS OF APPORTION FROM CO OFF	10,869,643.00	10,869,643.00	.00	10,869,643.00
	8980	CONTRIBUTION FROM UNRESTRICTED	.00	.00	.00	.00
	8990	CONTRIBUT/TRANS FRM RSTRCTD REV	.00	.00	.00	.00
	TOTAL REVENUE		167,075,557.00	167,075,557.00	5,175,318.00	172,250,875.00

9770	DESIGNATED FOR ECON UNCERTAIN	-5,013,000.00	-5,013,000.00	-137,000.00	-5,150,000.00
9780	OTHER DESIGNATIONS	-3,174,635.66	-3,174,635.66	1,463,861.56	-1,710,774.10
9790	UNDESIGNATED/UNAPPROPRIATED	-2,614,592.15	-2,614,592.15	-4,813,213.96	-7,427,806.11
9791	BEGINNING BALANCE-ADOPTED BDGT	-9,905,317.45	-9,905,317.45	.00	-9,905,317.45
9792	ADJUST FOR UNAUDITED ACTUALS	-1,081,910.36	-1,081,910.36	.00	-1,081,910.36
9795	OTHER RESTATEMENTS	.00	.00	-6,955,641.00	-6,955,641.00
9798	FUND BALANCE - CONTROL ACCOUNT	10,987,227.81	10,987,227.81	3,501,352.40	14,488,580.21
9799	NET GAIN OR LOSS - CONTRL ACCT	.00	.00	3,454,288.60	3,454,288.60

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

FUND	APPROVED OBJECT	DESCRIPTION	07/14/2005 ADOPTED BUDGET	07/01/2005 REVISED BUDGET	BUDGET ADJUSTMENTS	02/28/2006 REVISED BUDGET
11	1110	TEACHER SALARIES-CONTRACT	14,858.00	14,858.00	.00	14,858.00
	1120	TEACHER SALARIES-HOURLY	77,456.00	77,456.00	-100.00	77,356.00
	1130	TEACHER SALARIES-XTRA DUTY	.00	.00	.00	.00
	1310	SUPERINTENDENT	33,849.00	33,849.00	.00	33,849.00
	2110	CLASS INSTR AIDE-CONTRACT	55,542.00	55,542.00	-2,000.00	53,542.00
	2120	CLASS INSTR AIDE-HOURLY	.00	.00	2,000.00	2,000.00
	2210	CLASS PUPIL SUPPORT-REGULAR	8,713.00	8,713.00	.00	8,713.00
	2410	CLASS CLER & OFFICE-CONTRACT	20,149.00	20,149.00	.00	20,149.00
	2440	CLASS CLER & OFFICE-SUBSTITUTE	450.00	450.00	.00	450.00
	3101	STRS-CERTIFICATED	14,469.00	14,469.00	.00	14,469.00
	3202	PERS-CLASSIFIED	7,712.00	7,712.00	.00	7,712.00
	3312	FICA-CLASSIFIED	4,694.00	4,694.00	.00	4,694.00
	3331	MEDICARE-CERTIFICATED	2,047.00	2,047.00	.00	2,047.00
	3332	MEDICARE-CLASSIFIED	1,230.00	1,230.00	.00	1,230.00
	3351	ARS-CERTIFICATED	.00	.00	100.00	100.00
	3352	ARS-CLASSIFIED	206.00	206.00	.00	206.00
	3411	HEALTH & WELFARE-CERTIFICATED	5,393.00	5,393.00	.00	5,393.00
	3412	HEALTH & WELFARE-CLASSIFIED	14,583.00	14,583.00	.00	14,583.00
	3451	LIFE INSURANCE-CERTIFICATED	18.00	18.00	.00	18.00
	3452	LIFE INSURANCE-CLASSIFIED	72.00	72.00	.00	72.00
	3501	UNEMPLOYMENT INS-CERTIFICATED	919.00	919.00	.00	919.00
	3502	UNEMPLOYMENT INS-CLASSIFIED	552.00	552.00	.00	552.00
	3601	WORKERS COMP-CERTIFICATED	2,400.00	2,400.00	.00	2,400.00
	3602	WORKERS COMP-CLASSIFIED	1,442.00	1,442.00	.00	1,442.00
	3802	PERS REDUCTION-CLASSIFIED	1,655.00	1,655.00	.00	1,655.00
	4110	TEXTBOOKS	1,000.00	1,000.00	1,338.00	2,338.00
	4210	OTHER BOOKS (NOT TEXTBOOKS)	2,001.00	2,001.00	-560.00	1,441.00
	4310	INSTRUCTIONAL MTLs & SUPPLIES	6,836.00	6,836.00	5,110.69	11,946.69
	4340	TECHNOLOGY SUPP & RELATED EXP	.00	.00	200.00	200.00
	4390	OTHER SUPPLIES	.00	.00	272.00	272.00
	5640	CONTRACTED REPAIR-TECHNOLOGY	.00	.00	560.00	560.00
	5750	INTERFUND PRINTING TRANSFER	400.00	400.00	.00	400.00
	5830	ADVERTISING/BID NOTICES	500.00	500.00	-500.00	.00
	5840	COMPUTER/TECH RELATED SERVICES	5,500.00	5,500.00	-241.00	5,259.00
	7350	INDIRECT COSTS-INTERFUND	15,102.00	15,102.00	.00	15,102.00
	TOTAL EXPENSE		299,748.00	299,748.00	6,179.69	305,927.69
	8011	REVENUE LIMIT ST AID-CURR YEAR	274,735.00	274,735.00	.00	274,735.00
	8019	REVENUE LIMIT ST AID-PRIOR YRS	.00	.00	.00	.00
	8660	INTEREST	800.00	800.00	.00	800.00
	8671	ADULT EDUCATION FEES	2,300.00	2,300.00	.00	2,300.00
	8699	ALL OTHER LOCAL REVENUES	.00	.00	.00	.00
	8919	OTH AUTH INTERFUND TRANS IN	21,913.00	21,913.00	.00	21,913.00
	TOTAL REVENUE		299,748.00	299,748.00	.00	299,748.00
	9780	OTHER DESIGNATIONS	.00	.00	-27,343.02	-27,343.02
	9790	UNDESIGNATED/UNAPPROPRIATED	-33,522.71	-33,522.71	33,522.71	.00

FCE270  
 2005-06 BUDGET ADJUSTMENTS  
 SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM #J4660  
 BUDGET ADJUSTMENT REPORT  
 FROM DATE 07/01/2005 TO DATE 02/28/2006  
 03/02/2006

13 Colton Joint Unified S.D. Restricted and Unrestricted FISCAL YR: 06

FUND	OBJECT	DESCRIPTION	BEGINNING BALANCE	07/01/2005 REVISED BALANCE	ADJUSTMENTS	02/28/2006 REVISED BALANCE
11	9792	ADJUST FOR UNAUDITED ACTUALS	-33,522.71	-33,522.71	.00	-33,522.71
	9798	FUND BALANCE - CONTROL ACCOUNT	33,522.71	33,522.71	-6,179.69	27,343.02
	9799	NET GAIN OR LOSS - CONTRL ACCT	.00	.00	6,179.69	6,179.69

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET ADJUSTMENT REPORT  
FROM DATE 07/01/2005 TO DATE 02/28/2006

#J4660

03/02/2006

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

FUND OBJECT	DESCRIPTION	07/14/2005 ADOPTED BUDGET	07/01/2005 REVISED BUDGET	BUDGET ADJUSTMENTS	02/28/2006 REVISED BUDGET
12					
1110	TEACHER SALARIES-CONTRACT	609,852.00	609,852.00	27,058.00	636,910.00
1120	TEACHER SALARIES-HOURLY	1,257.00	1,257.00	.00	1,257.00
1130	TEACHER SALARIES-XTRA DUTY	4,866.00	4,866.00	1,029.00	5,895.00
1140	TEACHER SALARIES-SUBSTITUTES	12,736.00	12,736.00	15,527.00	28,263.00
1150	CERT-COACHING	.00	.00	16,698.00	16,698.00
1910	OTHER CERT SALARIES-CONTRACT	4,902.00	4,902.00	.00	4,902.00
2110	CLASS INSTR AIDE-CONTRACT	462,303.00	462,303.00	25,610.00	487,913.00
2120	CLASS INSTR AIDE-HOURLY	568.00	568.00	.00	568.00
2130	CLASS INSTR AIDE-EXTRA DUTY	9,019.00	9,019.00	273.00	9,292.00
2140	CLASS INSTR AIDE-SUBSTITUTES	56,927.00	56,927.00	4,803.00	61,730.00
2150	CLASS COACHING	.00	.00	8,019.00	8,019.00
2210	CLASS PUPIL SUPPORT-REGULAR	262,738.00	262,738.00	-28,332.00	234,406.00
2230	CLASS PUPIL SUPPORT-EXTRA DUTY	3,586.00	3,586.00	278.00	3,864.00
2240	CLASS PUPIL SUPPORT-SUBS	5,115.00	5,115.00	-511.00	4,604.00
2310	CLASS ADMN-CONTRACT	74,730.00	74,730.00	7,258.00	81,988.00
2330	CLASS ADMN-EXTRA DTY	.00	.00	121.00	121.00
2410	CLASS CLER & OFFICE-CONTRACT	102,257.00	102,257.00	-11,035.00	91,222.00
2440	CLASS CLER & OFFICE-SUBSTITUTE	490.00	490.00	.00	490.00
2910	OTHER CLASS SALARIES-CONTRACT	32,000.00	32,000.00	8,892.00	40,892.00
3101	STRS-CERTIFICATED	46,304.00	46,304.00	7,583.00	53,887.00
3102	STRS-CERTIFICATED	12,686.00	12,686.00	-166.00	12,520.00
3201	PERS-CERTIFICATED	7,704.00	7,704.00	-2,000.00	5,704.00
3202	PERS-CERTIFICATED	79,607.00	79,607.00	-3,455.00	76,152.00
3311	FICA-CERTIFICATED	3,101.00	3,101.00	71.05	3,172.05
3312	FICA-CERTIFICATED	63,242.00	63,242.00	-16,573.27	46,668.73
3331	MEDICARE-CERTIFICATED	11,478.00	11,478.00	-1,580.87	9,897.13
3332	MEDICARE-CERTIFICATED	19,440.00	19,440.00	-4,058.77	15,381.23
3351	ARS-CERTIFICATED	61.00	61.00	111.00	172.00
3352	ARS-CERTIFICATED	2,743.00	2,743.00	718.00	3,461.00
3411	HEALTH & WELFARE-CERTIFICATED	157,784.00	157,784.00	-13,522.00	144,262.00
3412	HEALTH & WELFARE-CERTIFICATED	261,479.00	261,479.00	-38,141.00	223,338.00
3451	LIFE INSURANCE-CERTIFICATED	340.00	340.00	.00	340.00
3452	LIFE INSURANCE-CERTIFICATED	680.00	680.00	.00	680.00
3501	UNEMPLOYMENT INS-CERTIFICATED	5,231.00	5,231.00	90.00	5,321.00
3502	UNEMPLOYMENT INS-CERTIFICATED	8,710.00	8,710.00	-1,526.83	7,183.17
3601	WORKERS COMP-CERTIFICATED	8,241.00	8,241.00	36.76	8,277.76
3602	WORKERS COMP-CERTIFICATED	13,664.00	13,664.00	3,064.89	16,728.89
3801	PERS REDUCTION-CERTIFICATED	371.00	371.00	4,636.12	5,007.12
3802	PERS REDUCTION-CERTIFICATED	12,091.00	12,091.00	1,315.00	13,406.00
4210	OTHER BOOKS (NOT TEXTBOOKS)	1,000.00	1,000.00	5,053.00	6,053.00
4310	INSTRUCTIONAL MTLs & SUPPLIES	44,707.00	44,707.00	3,860.00	48,567.00
4330	REFRESHMENTS-MTGS/INSERVICE	50.00	50.00	119,772.66	119,822.66
4340	TECHNOLOGY SUPP & RELATED EXP	2,100.00	2,100.00	.00	2,100.00
4350	OFFICE SUPPLIES	8,123.00	8,123.00	948.00	9,071.00
4370	CUSTODIAL/OPERATIONS SUPPLIES	6,947.00	6,947.00	-500.00	6,447.00
4380	MAINTENANCE SUPPLIES	6,056.00	6,056.00	-2,443.00	3,613.00
4390	OTHER SUPPLIES	13,343.00	13,343.00	6,056.00	19,399.00
4410	NEW EQUIPMENT \$500-\$4,999	1,000.00	1,000.00	1,172.00	2,172.00
4440	NEW EQUIP-TECHNLGY \$500-\$4,999	2,000.00	2,000.00	818.00	2,818.00
				4,293.00	6,293.00

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

FUND	OBJECT	DESCRIPTION	APPROVED	07/14/2005	ADOPTED BUDGET	07/01/2005	REVISED BUDGET	ADJUSTMENTS	BUDGET	02/28/2006	REVISED BUDGET
12	5200	CONFERENCE EXPENSE		739.00		739.00		1,129.00			1,868.00
	5510	NATURAL GAS SERVICES		3,500.00		3,500.00		-3,500.00			.00
	5520	ELECTRIC SERVICES		102,234.00		102,234.00		-25,568.00			76,666.00
	5530	WATER/SEWER SERVICE		8,000.00		8,000.00		-8,000.00			.00
	5538	BOTTLED WATER SERVICE		365.00		365.00		.00			365.00
	5560	WASTE DISPOSAL SERVICE		6,050.00		6,050.00		-5,146.00			904.00
	5570	PEST CONTROL SERVICE		2,750.00		2,750.00		-1,427.00			1,323.00
	5610	MISC RENTALS AND LEASES		10,972.00		10,972.00		5,200.00			16,172.00
	5630	CONTRACTED REPAIR		.00		.00		8,550.00			8,550.00
	5640	CONTRACTED REPAIR-TECHNOLOGY		.00		.00		100.00			100.00
	5710	PRINTING TRANSFER		.00		.00		.00			.00
	5750	INTERFUND PRINTING TRANSFER		90,853.00		90,853.00		20,135.00			110,988.00
	5801	CONTRACTED SERVICES		9,160.00		9,160.00		4,413.00			13,573.00
	5830	ADVERTISING/BID NOTICES		723.00		723.00		.00			723.00
	5850	CONSULTANT SERVICES		5,456.00		5,456.00		-2,043.00			3,413.00
	5910	TELEPHONE		11,021.00		11,021.00		791.00			11,812.00
	5950	MAIL SERVICES (FED EX, UPS)		.00		.00		22.00			22.00
	6100	LAND		.00		.00		.00			.00
	6170	LAND IMPROVEMENTS		500.00		500.00		2,945.00			3,445.00
	6210	ARCHITECT FEES ON BLDGS (CAPIT)		.00		.00		16,000.00			16,000.00
	6230	DSA PLAN CHECK FEES		.00		.00		1,575.00			1,575.00
	6250	BLDG/IMPROV CONTRACTOR-MAIN		.00		.00		204,625.00			204,625.00
	6275	CONSTRUCTION TESTING-BLDG/IMPR		.00		.00		2,000.00			2,000.00
	6290	OTHER COSTS-BLDGS & IMPRV		.00		.00		10,134.00			10,134.00
	7350	INDIRECT COSTS-INTERFUND		160,597.00		160,597.00		3,281.92			163,878.92
	7438	DEBT SERVICE-INTEREST		11,993.00		11,993.00		.00			11,993.00
	7439	DEBT SERVICE-PRINCIPAL		30,467.00		30,467.00		.00			30,467.00
		TOTAL EXPENSE		2,899,009.00		2,899,009.00		380,165.66			3,279,174.66
	8290	ALL OTHER FEDERAL REVENUES		1,017,722.00		1,017,722.00		46,108.00			1,063,830.00
	8530	CHILDREN'S CNTRS APPORTIONMENT		553,369.00		553,369.00		23,408.00			576,777.00
	8590	ALL OTHER STATE REVENUES		1,318,446.00		1,318,446.00		52,154.00			1,370,600.00
	8660	INTEREST		11,500.00		11,500.00		.00			11,500.00
	8673	CHILDREN'S CENTER FEES		14,380.00		14,380.00		.00			14,380.00
	8699	ALL OTHER LOCAL REVENUES		5,000.00		5,000.00		2,000.00			7,000.00
	8979	ALL OTHER FINANCING SOURCES		.00		.00		150,000.00			150,000.00
	8980	CONTRIBUTION FROM UNRESTRICTED		.00		.00		.00			.00
	8990	CONTRIBUT/FRANS FRM RSTRCTD REV		.00		.00		.00			.00
		TOTAL REVENUE		2,920,417.00		2,920,417.00		273,670.00			3,194,087.00
	9780	OTHER DESIGNATIONS		-361,704.81		-361,704.81		104,615.13			-257,089.68
	9790	UNDESIGNATED/UNAPPROPRIATED		-1,880.53		-1,880.53		1,880.53			.00
	9791	BEGINNING BALANCE-ADOPTED BDGT		-340,296.81		-340,296.81		.00			-340,296.81
	9792	ADJUST FOR UNAUDITED ACTUALS		-1,880.53		-1,880.53		.00			-1,880.53
	9798	FUND BALANCE - CONTROL ACCOUNT		363,585.34		363,585.34		-106,495.66			257,089.68
	9799	NET GAIN OR LOSS - CONTRL ACCT		.00		-21,408.00		106,495.66			85,087.66

13 Colton Joint Unified S.D.		Restricted and Unrestricted				FISCAL YR: 06	
APPROVED		07/14/2005		07/01/2005		02/28/2006	
FUND	OBJECT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	
13	2210	CLASS PUPIL SUPPORT-REGULAR	2,456,837.00	2,456,837.00	.00	2,456,837.00	
	2220	CLASS PUPIL SUPPORT-HOURLY	56,500.00	56,500.00	.00	56,500.00	
	2240	CLASS PUPIL SUPPORT-SUBS	205,000.00	205,000.00	.00	205,000.00	
	2250	CLASS PUPIL SUPPORT-OTHER PAY	-10,000.00	-10,000.00	.00	-10,000.00	
	2310	CLASS ADMN-CONTRACT	198,316.00	198,316.00	.00	198,316.00	
	2410	CLASS CLER & OFFICE-CONTRACT	181,181.00	181,181.00	-20,289.80	178,026.20	
	3202	PERS-CLASSIFIED	254,025.00	254,025.00	.00	254,025.00	
	3312	FICA-CLASSIFIED	159,198.00	159,198.00	.00	159,198.00	
	3332	MEDICARE-CLASSIFIED	40,951.00	40,951.00	.00	40,951.00	
	3352	ARS-CLASSIFIED	7,378.00	7,378.00	.00	7,378.00	
	3412	HEALTH & WELFARE-CLASSIFIED	587,152.00	587,152.00	.00	587,152.00	
	3452	LIFE INSURANCE-CLASSIFIED	2,186.00	2,186.00	.00	2,186.00	
	3502	UNEMPLOYMENT INS-CLASSIFIED	18,437.00	18,437.00	.00	18,437.00	
	3602	WORKERS COMP-CLASSIFIED	48,215.00	48,215.00	.00	48,215.00	
	3802	PERS REDUCTION-CLASSIFIED	50,761.00	50,761.00	.00	50,761.00	
	4210	OTHER BOOKS (NOT TEXTBOOKS)	.00	.00	.00	.00	
	4340	TECHNOLOGY SUPP & RELATED EXP	.00	.00	8,226.18	8,226.18	
	4350	OFFICE SUPPLIES	17,000.00	17,000.00	.00	17,000.00	
	4380	MAINTENANCE SUPPLIES	45,000.00	45,000.00	.00	45,000.00	
	4390	OTHER SUPPLIES	210,000.00	210,000.00	.00	210,000.00	
	4410	NEW EQUIPMENT \$500-\$4,999	60,000.00	60,000.00	.00	60,000.00	
	4440	NEW EQUIP-TECHNOLGY \$500-\$4,999	.00	.00	.00	.00	
	4700	FOOD PURCHASES/FOOD SERVICE	3,011,000.00	3,011,000.00	.00	3,011,000.00	
	5200	CONFERENCE EXPENSE	6,000.00	6,000.00	.00	6,000.00	
	5300	DUES & MEMBERSHIPS	1,000.00	1,000.00	.00	1,000.00	
	5520	ELECTRIC SERVICES	50,000.00	50,000.00	.00	50,000.00	
	5570	PEST CONTROL SERVICE	11,000.00	11,000.00	.00	11,000.00	
	5610	MISC RENTALS AND LEASES	.00	.00	.00	.00	
	5630	CONTRACTED REPAIR	27,000.00	27,000.00	.00	27,000.00	
	5750	INTERFUND PRINTING TRANSFER	-42,862.00	-42,862.00	140.00	-42,722.00	
	5801	CONTRACTED SERVICES	2,000.00	2,000.00	94.40	2,094.40	
	5840	COMPUTER/TECH RELATED SERVICES	35,000.00	35,000.00	.00	35,000.00	
	5880	ADMINISTRATIVE FEES	7,000.00	7,000.00	.00	7,000.00	
	5910	TELEPHONE	3,500.00	3,500.00	.00	3,500.00	
	5950	MAIL SERVICES (FED EX, UPS)	.00	.00	6,329.22	6,329.22	
	6440	NEW EQUIP-TECHNOLOGY OVR \$5,000	.00	.00	5,500.00	5,500.00	
	6500	EQUIPMENT REPLACEMENT	60,000.00	60,000.00	.00	60,000.00	
	7350	INDIRECT COSTS-INTERFUND	296,940.00	296,940.00	.00	296,940.00	
	7619	OTHER AUTH INTREND TRANSFRS OUT	300,000.00	300,000.00	.00	300,000.00	
		TOTAL EXPENSE	8,355,715.00	8,355,715.00	.00	8,355,715.00	
	8220	CHILD NUTRITION PROGRAMS	4,800,000.00	4,800,000.00	.00	4,800,000.00	
	8520	CHILD NUTRITION	300,000.00	300,000.00	.00	300,000.00	
	8634	FOOD SERVICES SALES	3,045,000.00	3,045,000.00	.00	3,045,000.00	
	8660	INTEREST	15,000.00	15,000.00	.00	15,000.00	
	8699	ALL OTHER LOCAL REVENUES	15,000.00	15,000.00	.00	15,000.00	
		TOTAL REVENUE	8,175,000.00	8,175,000.00	.00	8,175,000.00	



FCR270  
 2005-06 BUDGET ADJUSTMENTS  
 SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
 BUDGET ADJUSTMENT REPORT  
 FROM DATE 07/01/2005 TO DATE 02/28/2006  
 #J4660  
 03/02/2006

13 Colton Joint Unified S.D. Restricted and Unrestricted  
 FISCAL YR: 06  
 02/28/2006

FUND	OBJECT	DESCRIPTION	BEGINNING BALANCE	REVISED BALANCE	ADJUSTMENTS	REVISED BALANCE
13	9780	OTHER DESIGNATIONS	-1,504,668.73	-1,504,668.73	86,257.70	-1,418,411.03
	9790	UNDESIGNATED/UNAPPROPRIATED	86,257.70	86,257.70	-86,257.70	.00
	9791	BEGINNING BALANCE-ADOPTED BDGT	-1,685,383.73	-1,685,383.73	.00	-1,685,383.73
	9792	ADJUST FOR UNAUDITED ACTUALS	86,257.70	86,257.70	.00	86,257.70
	9798	FUND BALANCE - CONTROL ACCOUNT	1,418,411.03	1,418,411.03	.00	1,418,411.03
	9799	NET GAIN OR LOSS - CONTRL ACCT	.00	180,715.00	.00	180,715.00

FCR270  
2005-06 BUDGET ADJUSTMENTS

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET ADJUSTMENT REPORT  
FROM DATE 07/01/2005 TO DATE 02/28/2006

#J4660

03/02/2006

13 Colton Joint Unified S.D. Restricted and Unrestricted FISCAL YR: 06

FUND OBJECT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ADJUSTMENTS	BUDGET	REVISED BUDGET
		07/14/2005	07/01/2005		02/28/2006	
14	NEW EQUIPMENT \$500-\$4,999	.00	.00	2,800.00	2,800.00	2,800.00
5610	MISC RENTALS AND LEASES	.00	.00	7,454.00	7,454.00	7,454.00
5630	CONTRACTED REPAIR	2,518,900.00	2,518,900.00	515,787.00	3,034,687.00	3,034,687.00
5801	CONTRACTED SERVICES	.00	.00	96,438.00	96,438.00	96,438.00
6210	ARCHITECT FEES ON BLDGS (CAPTL)	.00	.00	39,000.00	39,000.00	39,000.00
6230	DSA PLAN CHECK FEES	.00	.00	3,521.00	3,521.00	3,521.00
6250	BLDG/IMPROV CONTRACTOR-MAIN	.00	.00	.00	.00	.00
TOTAL EXPENSE		2,518,900.00	2,518,900.00	665,000.00	3,183,900.00	3,183,900.00
8540	DEFERRED MAINTENANCE ALLOWANCE	891,288.00	891,288.00	50,590.00	941,878.00	941,878.00
8660	INTEREST	45,000.00	45,000.00	.00	45,000.00	45,000.00
8915	TFR TO DEF MNT FND FRM GEN FND	968,791.00	968,791.00	.00	968,791.00	968,791.00
TOTAL REVENUE		1,905,079.00	1,905,079.00	50,590.00	1,955,669.00	1,955,669.00
9780	OTHER DESIGNATIONS	-1,880,740.00	-1,880,740.00	1,025,207.18	-855,532.82	-855,532.82
9790	UNDESIGNATED/UNAPPROPRIATED	410,797.18	410,797.18	-410,797.18	.00	.00
9791	BEGINNING BALANCE-ADOPTED BUDG	-2,494,561.00	-2,494,561.00	.00	-2,494,561.00	-2,494,561.00
9792	ADJUST FOR UNAUDITED ACTUALS	410,797.18	410,797.18	.00	410,797.18	410,797.18
9798	FUND BALANCE - CONTROL ACCOUNT	1,469,942.82	1,469,942.82	-614,410.00	855,532.82	855,532.82
9799	NET GAIN OR LOSS - CONTRL ACCT	.00	613,821.00	614,410.00	1,228,231.00	1,228,231.00

FCR270  
 2005-06 BUDGET ADJUSTMENTS

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
 BUDGET ADJUSTMENT REPORT  
 FROM DATE 07/01/2005 TO DATE 02/28/2006

#J4660

03/02/2006

13 Colton Joint Unified S.D. Restricted and Unrestricted FISCAL YR: 06

FUND OBJECT	DESCRIPTION	APPROVED 07/14/2005 ADOPTED BUDGET	REVISED BUDGET 07/01/2005 REVISED BUDGET	BUDGET 02/28/2006 ADJUSTMENTS	REVISED BUDGET
17	INTEREST	26,000.00	26,000.00	40,000.00	66,000.00
8912	TFR IN - GEN FND & SP RES FND	.00	.00	.00	.00
TOTAL REVENUE		26,000.00	26,000.00	40,000.00	66,000.00
9780	OTHER DESIGNATIONS	-2,055,732.22	-2,055,732.22	-998,713.74	-3,054,445.96
9790	UNDESIGNATED/UNAPPROPRIATED	-958,713.74	-958,713.74	958,713.74	.00
9791	BEGINNING BALANCE-ADOPTED BDGT	-2,029,732.22	-2,029,732.22	.00	-2,029,732.22
9792	ADJUST FOR UNAUDITED ACTUALS	-958,713.74	-958,713.74	.00	-958,713.74
9798	FUND BALANCE - CONTROL ACCOUNT	3,014,445.96	3,014,445.96	40,000.00	3,054,445.96
9799	NET GAIN OR LOSS - CONTRL ACCT	.00	-26,000.00	-40,000.00	-66,000.00

13 Colton Joint Unified S.D.		Restricted and Unrestricted				FISCAL YR: 06	
FUND	APPROVED	DESCRIPTION	07/14/2005 ADOPTED BUDGET	07/01/2005 REVISED BUDGET	BUDGET ADJUSTMENTS	02/28/2006 REVISED BUDGET	
21	4390	OTHER SUPPLIES	.00	.00	3,000.00	3,000.00	
	5520	ELECTRIC SERVICES	.00	.00	.00	.00	
	5570	PEST CONTROL SERVICE	.00	.00	375.00	375.00	
	5610	MISC RENTALS AND LEASES	108,445.00	108,445.00	278,150.00	386,595.00	
	5630	CONTRACTED REPAIR	.00	.00	.00	.00	
	5710	PRINTING TRANSFER	.00	.00	.00	.00	
	5801	CONTRACTED SERVICES	285,000.00	285,000.00	-258,833.00	26,167.00	
	5830	ADVERTISING/BID NOTICES	9,000.00	9,000.00	105.00	9,105.00	
	5850	CONSULTANT SERVICES	.00	.00	25,000.00	25,000.00	
	5880	ADMINISTRATIVE FEES	105,000.00	105,000.00	836,030.39	941,030.39	
	5910	TELEPHONE	.00	.00	550.00	550.00	
	6100	LAND	4,396,555.00	4,396,555.00	20,760,472.00	25,157,027.00	
	6170	LAND IMPROVEMENTS	12,150,000.00	12,150,000.00	-11,877,244.00	272,756.00	
	6210	ARCHITECT FEES ON BLDGS(CAPTL)	3,672,000.00	3,672,000.00	2,700,100.09	6,372,100.09	
	6230	DSA PLAN CHECK FEES	100,000.00	100,000.00	169,822.00	269,822.00	
	6232	CDE PLAN CHECK FEES	.00	.00	11,200.00	11,200.00	
	6235	ENERGY ANALYSIS FEE ON BLDG-CAP	.00	.00	517.00	517.00	
	6240	BLDG IMPROV FOR TECH(CAPITAL)	.00	.00	445.00	445.00	
	6250	BLDG/IMPROV CONTRACTOR-MAIN	2,219,000.00	2,219,000.00	5,297,462.45	7,516,462.45	
	6275	CONSTRUCTION TESTING-BLDG/IMPR	296,000.00	296,000.00	-15,692.00	280,308.00	
	6280	BLDG INSPECTIONS(CAPITALIZED)	115,000.00	115,000.00	327,973.00	442,973.00	
	6290	OTHER COSTS-BLDGS & IMPRV	244,000.00	244,000.00	765,944.00	1,009,944.00	
		TOTAL EXPENSE	23,700,000.00	23,700,000.00	19,025,376.93	42,725,376.93	
	8660	INTEREST	500,000.00	500,000.00	-155,000.00	345,000.00	
	8699	ALL OTHER LOCAL REVENUES	.00	.00	.00	.00	
	8951	PROCEEDS FROM SALE OF BONDS	23,200,000.00	23,200,000.00	26,922,151.25	50,122,151.25	
	8979	ALL OTHER FINANCING SOURCES	.00	.00	940,500.39	940,500.39	
		TOTAL REVENUE	23,700,000.00	23,700,000.00	27,707,651.64	51,407,651.64	
	9780	OTHER DESIGNATIONS	-10,432,684.09	-10,432,684.09	-9,184,467.16	-19,617,151.25	
	9790	UNDESIGNATED/UNAPPROPRIATED	-502,192.45	-502,192.45	502,192.45	.00	
	9791	BEGINNING BALANCE-ADOPTED BDGT	-10,432,684.09	-10,432,684.09	.00	-10,432,684.09	
	9792	ADJUST FOR UNAUDITED ACTUALS	-502,192.45	-502,192.45	.00	-502,192.45	
	9798	FUND BALANCE - CONTROL ACCOUNT	10,934,876.54	10,934,876.54	8,682,274.71	19,617,151.25	
	9799	NET GAIN OR LOSS - CONTRL ACCT	.00	.00	-8,682,274.71	-8,682,274.71	

13 Colton Joint Unified S.D. Restricted and Unrestricted FISCAL YR: 06  
 APPROVED 07/14/2005 07/01/2005 02/28/2006

FUND OBJECT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET
25	INSTRUCTIONAL MTL & SUPPLIES	250,000.00	250,000.00	-203,686.00	46,314.00
4340	TECHNOLOGY SUPP & RELATED EXP	.00	.00	406.00	406.00
4380	MAINTENANCE SUPPLIES	.00	.00	1,600.00	1,600.00
4440	NEW EQUIP-TECHNLGY \$500-\$4,999	.00	.00	1,674.00	1,674.00
5520	ELECTRIC SERVICES	.00	.00	.00	.00
5530	WATER/SEWER SERVICE	.00	.00	4,500.00	4,500.00
5610	MISC RENTALS AND LEASES	923,992.00	923,992.00	160,211.00	1,084,203.00
5630	CONTRACTED REPAIR	.00	.00	.00	.00
5801	CONTRACTED SERVICES	50,000.00	50,000.00	77,490.00	127,490.00
5820	ELECTION EXPENSE	.00	.00	.00	.00
5840	COMPUTER/TECH RELATED SERVICES	.00	.00	3,835.00	3,835.00
5850	CONSULTANT SERVICES	16,000.00	16,000.00	117,694.00	133,694.00
6100	LAND	400,000.00	400,000.00	58,289.00	458,289.00
6210	ARCHITECT FEES ON BLDGS (CAPTL)	.00	.00	74,054.00	74,054.00
6230	DSA PLAN CHECK FEES	.00	.00	25,306.00	25,306.00
6250	BLDG/IMPROV CONTRACTOR-MAIN	1,000,000.00	1,000,000.00	3,425,591.00	4,425,591.00
6275	CONSTRUCTION TESTING-BLDG/IMPR	.00	.00	12,850.00	12,850.00
6280	BLDG INSPECTIONS (CAPITALIZED)	.00	.00	123,964.00	123,964.00
6290	OTHER COSTS-BLDGS & IMPRV	.00	.00	63,222.00	63,222.00
7380	DIRECT SUPPORT COSTS-INTERFUND	36,000.00	36,000.00	222,000.00	258,000.00
TOTAL EXPENSE		2,675,992.00	2,675,992.00	4,169,000.00	6,844,992.00
8660	INTEREST	93,000.00	93,000.00	110,000.00	203,000.00
8681	MITIGATION/DEVELOPER FEES	1,200,000.00	1,200,000.00	3,600,000.00	4,800,000.00
8699	ALL OTHER LOCAL REVENUES	225,000.00	225,000.00	350,000.00	575,000.00
8919	OTH AUTH INTERFUND TRANS IN	199,600.00	199,600.00	.00	199,600.00
TOTAL REVENUE		1,717,600.00	1,717,600.00	4,060,000.00	5,777,600.00
9780	OTHER DESIGNATIONS	-3,594,397.00	-3,594,397.00	-590,404.57	-4,184,801.57
9790	UNDESIGNATED/UNAPPROPRIATED	-699,404.57	-699,404.57	699,404.57	.00
9791	BEGINNING BALANCE-ADOPTED BDGT	-4,552,789.00	-4,552,789.00	.00	-4,552,789.00
9792	ADJUST FOR UNAUDITED ACTUALS	-699,404.57	-699,404.57	.00	-699,404.57
9798	FUND BALANCE - CONTROL ACCOUNT	4,293,801.57	4,293,801.57	-109,000.00	4,184,801.57
9799	NET GAIN OR LOSS - CONTRL ACCT	.00	958,392.00	109,000.00	1,067,392.00

FCR270  
2005-06 BUDGET ADJUSTMENTS

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET ADJUSTMENT REPORT  
FROM DATE 07/01/2005 TO DATE 02/28/2006

#J4660

03/02/2006

13 Colton Joint Unified S.D.		Restricted and Unrestricted				FISCAL YR: 06	
APPROVED		07/14/2005		07/01/2005		02/28/2006	
FUND	OBJECT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	BUDGET	ADJUSTMENTS	REVISED BUDGET
35	5610	MISC RENTALS AND LEASES	.00	.00	6,567.00		6,567.00
	5801	CONTRACTED SERVICES	.00	.00	95,200.00		95,200.00
	5850	CONSULTANT SERVICES	.00	.00	1,000.00		1,000.00
	6100	LAND	.00	.00	5,331,772.90		5,331,772.90
	6170	LAND IMPROVEMENTS	.00	.00	2,000.00		2,000.00
	6250	BLDG/IMPROV CONTRACTOR-MAIN	.00	.00	20,317,753.56		20,317,753.56
	6290	OTHER COSTS-BLDGS & IMPRV	.00	.00	32,685.00		32,685.00
	7613	TRANSFER TO ST SCH BLD FND	.00	.00	6,141,941.15		6,141,941.15
	TOTAL EXPENSE		.00	.00	31,928,919.61		31,928,919.61
8545		SCH FACILITIES APPORTIONMENTS	.00	.00	22,753,667.00		22,753,667.00
8660		INTEREST	333,407.00	333,407.00	421,950.97		755,357.97
8913		TFR TO SBEF FROM ALL OTHER FND	.00	.00	6,141,941.15		6,141,941.15
TOTAL REVENUE			333,407.00	333,407.00	29,317,559.12		29,650,966.12
9780		OTHER DESIGNATIONS	-14,862,811.28	-14,862,811.28	697,720.94		-14,165,090.34
9790		UNDESIGNATED/UNAPPROPRIATED	-1,913,639.61	-1,913,639.61	1,913,639.55		.06
9791		BEGINNING BALANCE-ADOPTED BGD	-14,529,404.37	-14,529,404.37			-14,529,404.37
9792		ADJUST FOR UNAUDITED ACTUALS	-1,913,639.52	-1,913,639.52	.00		-1,913,639.52
9798		FUND BALANCE - CONTROL ACCOUNT	16,776,450.89	16,776,450.89	-2,611,360.49		14,165,090.40
9799		NET GAIN OR LOSS - CONTRL ACCT	.00	-333,407.00	2,611,360.49		2,277,953.49

FCR270  
2005-06 BUDGET ADJUSTMENTS

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET ADJUSTMENT REPORT  
FROM DATE 07/01/2005 TO DATE 02/28/2006

#J4660

03/02/2006

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

FUND OBJECT	DESCRIPTION	07/14/2005 ADOPTED BUDGET	07/01/2005 REVISED BUDGET	BUDGET ADJUSTMENTS	02/28/2006 REVISED BUDGET
40	NEW EQUIPMENT \$500-\$4,999	10,000.00	10,000.00	.00	10,000.00
6500	EQUIPMENT REPLACEMENT	50,000.00	50,000.00	.00	50,000.00
TOTAL EXPENSE		60,000.00	60,000.00	.00	60,000.00
8660	INTEREST	47,000.00	47,000.00	46,400.00	93,400.00
8912	TRF IN - GEN FND & SP RES FND	500,000.00	500,000.00	.00	500,000.00
8919	OTH AUTH INTERFUND TRANS IN	300,000.00	300,000.00	.00	300,000.00
TOTAL REVENUE		847,000.00	847,000.00	46,400.00	893,400.00
9780	OTHER DESIGNATIONS	-3,454,345.00	-3,454,345.00	-1,460,048.59	-4,914,393.59
9790	UNDESIGNATED/UNAPPROPRIATED	-1,413,648.59	-1,413,648.59	1,413,648.59	.00
9791	BEGINNING BALANCE-ADOPTED BDGT	-2,667,345.00	-2,667,345.00	.00	-2,667,345.00
9792	ADJUST FOR UNAUDITED ACTUALS	-1,413,648.59	-1,413,648.59	.00	-1,413,648.59
9798	FUND BALANCE - CONTROL ACCOUNT	4,867,993.59	4,867,993.59	46,400.00	4,914,393.59
9799	NET GAIN OR LOSS - CONTRL ACCT	.00	-787,000.00	-46,400.00	-833,400.00

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FUND APPROVED	OBJECT	DESCRIPTION	ADOPTED BUDGET 07/14/2005	REVISED BUDGET 07/01/2005	BUDGET 02/28/2006	ADJUSTMENTS	REVISED BUDGET
51	7433	BOND REDEMPTION	390,000.00	390,000.00	.00	.00	390,000.00
	7434	BOND INTEREST & OTHR SVS CHGS	2,423,206.00	2,423,206.00	.00	.00	2,423,206.00
		TOTAL EXPENSE	2,813,206.00	2,813,206.00	.00	.00	2,813,206.00
8571		HOMEOWNERS' EXEMPTIONS	60,000.00	60,000.00	.00	.00	60,000.00
8611		VOTED INDBT LEVY, SECURED ROLL	3,000,000.00	3,000,000.00	.00	.00	3,000,000.00
8612		VOTED INDBT LEVY, UNSECURED ROLL	600,000.00	600,000.00	.00	.00	600,000.00
8613		VOTED INDBT LEVY, PRIOR YR TAX	60,000.00	60,000.00	.00	.00	60,000.00
8614		VOTED INDBT LEVY, SUPPL TAXES	150,000.00	150,000.00	.00	.00	150,000.00
8629		PENALTY & INT DLQMT TAX-NON RL	30,000.00	30,000.00	.00	.00	30,000.00
8660		INTEREST	100,000.00	100,000.00	.00	.00	100,000.00
8979		ALL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00
		TOTAL REVENUE	4,000,000.00	4,000,000.00	2,788,780.56	2,788,780.56	6,788,780.56
9790		UNDESIGNATED/UNAPPROPRIATED	-4,361,849.14	-4,361,849.14	.00	.00	-4,361,849.14
9791		BEGINNING BALANCE-ADOPTED BDGT	-2,747,511.27	-2,747,511.27	.00	.00	-2,747,511.27
9792		ADJUST FOR UNAUDITED ACTUALS	-427,543.87	-427,543.87	.00	.00	-427,543.87
9798		FUND BALANCE - CONTROL ACCOUNT	4,361,849.14	4,361,849.14	2,788,780.56	2,788,780.56	7,150,629.70
9799		NET GAIN OR LOSS - CONTRL ACCT	.00	-1,186,794.00	-2,788,780.56	-2,788,780.56	-3,975,574.56



13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

FUND	APPROVED OBJECT	DESCRIPTION	07/14/2005 ADOPTED BUDGET	07/01/2005 REVISED BUDGET	BUDGET ADJUSTMENTS	02/28/2006 REVISED BUDGET
67	2250	CLASS PUPIL SUPPORT-OTHER PAY	.00	.00	.00	.00
	2310	CLASS ADMN-CONTRACT	92,626.00	92,626.00	.00	92,626.00
	2320	CLASS ADMN-HOURLY	5,000.00	5,000.00	.00	5,000.00
	2410	CLASS CLER & OFFICE-CONTRACT	78,578.00	78,578.00	.00	78,578.00
	2440	CLASS CLER & OFFICE-SUBSTITUTE	2,000.00	2,000.00	.00	2,000.00
	2800	CLASS RETIREE MAP	.00	.00	.00	.00
	3202	PERS-CLASSIFIED	17,463.00	17,463.00	.00	17,463.00
	3312	FICA-CLASSIFIED	10,615.00	10,615.00	.00	10,615.00
	3332	MEDICARE-CLASSIFIED	2,482.00	2,482.00	.00	2,482.00
	3412	HEALTH & WELFARE-CLASSIFIED	26,472.00	26,472.00	.00	26,472.00
	3452	LIFE INSURANCE-CLASSIFIED	135.00	135.00	.00	135.00
	3502	UNEMPLOYMENT INS-CLASSIFIED	1,113.00	1,113.00	.00	1,113.00
	3602	WORKERS COMP-CLASSIFIED	2,910.00	2,910.00	.00	2,910.00
	3702	RETIREE BENEFITS-CLASSIFIED	754,279.00	754,279.00	50,000.00	804,279.00
	3802	PERS REDUCTION-CLASSIFIED	3,742.00	3,742.00	.00	3,742.00
	4310	INSTRUCTIONAL MTL & SUPPLIES	40,000.00	40,000.00	.00	40,000.00
	4340	TECHNOLOGY SUPP & RELATED EXP	2,500.00	2,500.00	.00	2,500.00
	4350	OFFICE SUPPLIES	4,000.00	4,000.00	.00	4,000.00
	4370	CUSTODIAL/OPERATIONS SUPPLIES	3,000.00	3,000.00	.00	3,000.00
	4380	MAINTENANCE SUPPLIES	5,000.00	5,000.00	.00	5,000.00
	4390	OTHER SUPPLIES	50,500.00	50,500.00	18,250.00	68,750.00
	4440	NEW EQUIP-TECHNLGY \$500-\$4,999	20,000.00	20,000.00	.00	20,000.00
	5200	CONFERENCE EXPENSE	25,000.00	25,000.00	.00	25,000.00
	5300	DUES & MEMBERSHIPS	4,000.00	4,000.00	200.00	4,200.00
	5450	OTHER INSURANCE	4,000.00	4,000.00	.00	4,000.00
	5610	MISC RENTALS AND LEASES	130,000.00	130,000.00	.00	130,000.00
	5630	CONTRACTED REPAIR	55,000.00	55,000.00	20,800.00	75,800.00
	5750	INTERFUND PRINTING TRANSFER	.00	.00	250.00	250.00
	5801	CONTRACTED SERVICES	168,000.00	168,000.00	-20,000.00	148,000.00
	5840	COMPUTER/TECH RELATED SERVICES	3,500.00	3,500.00	.00	3,500.00
	5870	W/C ACCIDENT PYMTS MED/LEGAL	1,865,000.00	1,865,000.00	.00	1,865,000.00
	5880	ADMINISTRATIVE FEES	140,000.00	140,000.00	-250.00	139,750.00
	5910	TELEPHONE	600.00	600.00	250.00	850.00
		TOTAL EXPENSE	3,522,515.00	3,522,515.00	71,000.00	3,593,515.00
	8660	INTEREST	285,500.00	285,500.00	126,000.00	411,500.00
	8674	IN-DIST PREMIUMS/CONTRIBUTIONS	2,594,208.00	2,594,208.00	100,000.00	2,694,208.00
	8699	ALL OTHER LOCAL REVENUES	211,400.00	211,400.00	10,000.00	221,400.00
		TOTAL REVENUE	3,091,108.00	3,091,108.00	236,000.00	3,327,108.00
	9780	OTHER DESIGNATIONS	-6,849,691.00	-6,849,691.00	613,691.97	-6,235,999.03
	9790	UNDESIGNATED/UNAPPROPRIATED	778,691.97	778,691.97	-778,691.97	.00
	9791	BEGINNING BALANCE-ADOPTED BCGT	-7,281,098.00	-7,281,098.00	.00	-7,281,098.00
	9792	ADJUST FOR UNAUDITED ACTUALS	778,691.97	778,691.97	.00	778,691.97
	9798	FUND BALANCE - CONTROL ACCOUNT	6,070,999.03	6,070,999.03	165,000.00	6,235,999.03
	9799	NET GAIN OR LOSS - CONTRL ACCT	.00	431,407.00	-165,000.00	266,407.00

FCR270  
2005-06 BUDGET ADJUSTMENTS

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM #J4660  
BUDGET ADJUSTMENT REPORT  
FROM DATE 07/01/2005 TO DATE 02/28/2006

03/02/2006

13 Colton Joint Unified S.D.

Restricted and Unrestricted

FISCAL YR: 06

Fund 01 - 67

PASSED AND ADOPTED this 9th day of March, 2006, by the following vote:  
AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

STATE OF CALIFORNIA  
COUNTY OF SAN BERNARDINO

I, \_\_\_\_\_, Clerk of the Governing Board of the Colton Joint Unified School District of San Bernardino County, California, do hereby certify that the Governing Board of said district did in fact adopt at a regular meeting, at the time and by the vote above stated, the revised budget figures shown as the 2/28/06 revised budget on the attached Budget Adjustments Report as being the official revised budget of the District for Fiscal Year \_\_\_\_\_.

Approved this 9th day of March, 2006

\_\_\_\_\_  
Clerk/Secretary or Individual delegated to certify or attest governing Board actions.

County Batch \_\_\_\_\_ DATE \_\_\_\_\_ County Superintendent of Schools

- INSTRUCTIONS
1. Complete this form in duplicate: Original to School Claims, duplicate will be returned for school district records.
  2. DO NOT USE THIS FORM for transfers between funds.

