

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

# Second Interim

## 2009-2010



### Board of Education

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



Presented to Governing Board March 25, 2010



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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 25, 2010 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sosan Schaller Telephone: (909) 580-6605  
Title: Director, Fiscal Services E-mail: sosan\_schaller@colton.k12.ca.us

**Criteria and Standards Review Summary**

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

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



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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	16,352.00	16,352.00	15,765.32	16,169.00	(183.00)	-1%
2. Special Education	260.00	260.00	228.00	290.00	30.00	12%
<b>HIGH SCHOOL</b>						
3. General Education	6,000.00	6,000.00	5,967.00	6,026.33	26.33	0%
4. Special Education	210.00	210.00	195.00	220.00	10.00	5%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	8.00	8.00	9.00	13.92	5.92	74%
6. Special Education	46.00	46.00	46.00	43.62	(2.38)	-5%
7. TOTAL, K-12 ADA	22,876.00	22,876.00	22,210.32	22,762.87	(113.13)	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)	660.00	660.00	660.00	660.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	90.00	90.00	90.00	90.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	30.00	30.00	30.00	30.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	120.00	120.00	120.00	120.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	23,656.00	23,656.00	22,990.32	23,542.87	(113.13)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	312,000.00	312,000.00	312,000.00	312,000.00	0.00	0%
17. High School	331,000.00	331,000.00	331,000.00	331,000.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	643,000.00	643,000.00	643,000.00	643,000.00	0.00	0%



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<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	10.91	10.91	10.91	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	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	6,121.64	6,121.64	6,121.64
2. Inflation Increase	0041	261.00	261.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,382.64	6,382.64	6,382.64
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,382.64	6,382.64	6,382.64
b. Revenue Limit ADA	0033	22,876.00	22,876.00	22,762.87
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	146,009,272.64	146,009,272.64	145,287,204.58
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	499,537.00	499,537.00	493,913.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	146,508,809.64	146,508,809.64	145,781,117.58
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.82033	0.82033	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	120,185,571.81	120,185,571.81	119,022,993.45
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	379,368.00	379,368.00	392,849.00
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	778,957.00	778,957.00	767,526.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(399,589.00)	(399,589.00)	(374,677.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	119,785,982.81	119,785,982.81	118,648,316.45



Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	8,919,262.00	8,919,262.00	8,919,262.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,919,262.00	8,919,262.00	8,919,262.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	110,866,720.81	110,866,720.81	109,729,054.45
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	272,022.00	272,022.00	289,735.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(6,764,662.00)	(5,747,680.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(272,022.00)	(7,036,684.00)	(6,037,415.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	110,594,698.81	103,830,036.81	103,691,639.45

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	0.00	0.00	254,795.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	830,199.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	60,844.00



# 01 GENERAL FUND



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	120,292,918.00	113,489,028.00	61,257,946.60	112,960,149.00	(528,879.00)	-0.5%
2) Federal Revenue		8100-8299	26,095,918.00	20,750,619.00	8,196,058.97	20,894,578.00	143,959.00	0.7%
3) Other State Revenue		8300-8599	26,362,835.00	29,693,364.00	16,255,956.59	29,371,603.00	(321,761.00)	-1.1%
4) Other Local Revenue		8600-8799	11,577,650.00	12,885,705.00	7,750,266.02	12,926,355.00	40,650.00	0.3%
5) TOTAL, REVENUES			184,329,321.00	176,818,716.00	93,460,228.18	176,152,685.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	97,899,948.00	95,401,873.00	61,350,645.44	95,367,673.00	34,200.00	0.0%
2) Classified Salaries		2000-2999	30,807,865.00	29,326,242.00	19,398,518.97	29,191,832.00	134,410.00	0.5%
3) Employee Benefits		3000-3999	37,393,042.00	36,021,475.51	23,735,016.11	35,844,540.51	176,935.00	0.5%
4) Books and Supplies		4000-4999	8,831,418.00	9,884,554.83	3,633,960.46	8,083,467.83	1,801,087.00	18.2%
5) Services and Other Operating Expenditures		5000-5999	14,965,700.00	17,119,900.00	7,969,848.31	16,251,222.00	868,678.00	5.1%
6) Capital Outlay		6000-6999	226,641.00	207,534.00	103,007.23	207,534.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,643,610.00	3,063,782.00	1,816,964.98	3,063,782.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(701,783.00)	(723,366.00)	(275,642.00)	(720,785.00)	(2,581.00)	0.4%
9) TOTAL, EXPENDITURES			192,066,441.00	190,301,995.34	117,732,319.50	187,289,266.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B5)</b>								
			(7,737,120.00)	(13,483,279.34)	(24,272,091.32)	(11,136,581.34)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	977,484.00	2,975,356.51	2,977,484.00	2,000,000.00	204.6%
b) Transfers Out		7600-7629	916,417.00	1,143,569.00	322,152.00	1,135,569.00	8,000.00	0.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(916,417.00)	(166,085.00)	2,653,204.51	1,841,915.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,653,537.00)	(13,649,364.34)	(21,618,886.81)	(9,294,666.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,121,678.00	37,014,880.66		37,014,880.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,869,879.00)		(2,869,879.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,121,678.00	34,145,001.66		34,145,001.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,121,678.00	34,145,001.66		34,145,001.66		
2) Ending Balance, June 30 (E + F1e)			12,468,141.00	20,495,637.32		24,850,335.32		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	50,000.00	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		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	1,228,085.00	2,708,703.78		3,679,703.78		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	5,789,486.00	5,789,486.00		5,652,745.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	5,250,570.00	11,797,447.54		15,317,886.54		
0110 E-Rate Technology Program	0000	9780				392,602.00		
0396 School Site Discretionary BG	0000	9780				48,000.00		
0750 Mandated Cost Incentive	0000	9780				2,432,832.76		
0790 Donations	0000	9780				65,000.00		
0000 Future Operational Budget	0000	9780				10,918,380.68		
Lottery	1100	9780				1,461,071.10		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	110,594,699.00	103,781,565.00	55,284,741.00	103,691,640.00	(89,925.00)	-0.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(3,720.00)	(418,279.00)	(418,279.00)	New
Tax Relief Subventions Homeowners' Exemptions		8021	150,000.00	150,000.00	73,057.46	150,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	100.00	100.00	258.00	100.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,909,162.00	11,909,162.00	6,321,984.09	11,909,162.00	0.00	0.0%
Unsecured Roll Taxes		8042	600,000.00	600,000.00	543,910.81	600,000.00	0.00	0.0%
Prior Years' Taxes		8043	300,000.00	300,000.00	239,477.25	300,000.00	0.00	0.0%
Supplemental Taxes		8044	700,000.00	700,000.00	179,430.81	700,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,800,000.00)	(4,800,000.00)	(1,934,789.81)	(4,800,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	60,000.00	60,000.00	36,625.43	60,000.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			119,513,961.00	112,700,827.00	60,740,975.04	112,192,623.00	(508,204.00)	-0.5%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,558,793.00)	(2,558,793.00)	0.00	(2,499,955.00)	58,838.00	-2.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,558,793.00	2,558,793.00	0.00	2,499,955.00	(58,838.00)	-2.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	778,957.00	788,201.00	516,971.56	767,526.00	(20,675.00)	-2.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			120,292,918.00	113,489,028.00	61,257,946.60	112,960,149.00	(528,879.00)	-0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,049,937.00	8,038,875.00	2,742,258.02	8,062,344.00	23,469.00	0.3%
Special Education Discretionary Grants		8182	485,692.00	468,584.00	147,664.78	468,584.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	16,658,317.00	10,977,301.00	4,450,203.75	11,063,955.00	86,654.00	0.8%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	201,569.00	155,029.00	201,569.00	155,029.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	102,879.00	146,721.00	19,874.65	146,721.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	597,524.00	964,109.00	634,488.77	997,945.00	33,836.00	3.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,095,918.00</b>	<b>20,750,619.00</b>	<b>8,196,058.97</b>	<b>20,894,578.00</b>	<b>143,959.00</b>	<b>0.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	3,500.00	3,500.00	981.00	3,500.00	0.00	0.0%
Prior Years	6360	8319	1.00	1.00	0.00	1.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	217,062.00	559,153.00	380,177.00	559,153.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,167,308.00	3,052,802.00	1,836,017.00	3,052,802.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	158,669.00	408,731.00	277,903.00	408,731.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	86,697.00	(99,057.00)	86,697.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,901,838.00	7,902,794.00	3,960,978.00	7,902,794.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	3,037,100.00	3,037,100.00	842,799.13	3,037,100.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	23,171.00	23,170.87	23,171.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,020,600.00	1,020,600.00	0.00	1,020,600.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,856,757.00	13,598,815.00	9,032,987.59	13,277,054.00	(321,761.00)	-2.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>26,362,835.00</b>	<b>29,693,364.00</b>	<b>16,255,956.59</b>	<b>29,371,603.00</b>	<b>(321,761.00)</b>	<b>-1.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	58,000.00	58,000.00	24,519.00	38,000.00	(20,000.00)	-34.5%
Interest		8660	805,000.00	505,000.00	159,098.91	305,000.00	(200,000.00)	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	196,139.00	543,185.00	463,211.11	655,337.00	112,152.00	20.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,517,511.00	11,778,520.00	7,103,437.00	11,927,018.00	148,498.00	1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,577,650.00</b>	<b>12,885,705.00</b>	<b>7,750,266.02</b>	<b>12,926,355.00</b>	<b>40,650.00</b>	<b>0.3%</b>
<b>TOTAL, REVENUES</b>			<b>184,329,321.00</b>	<b>176,818,716.00</b>	<b>93,460,228.18</b>	<b>176,152,685.00</b>	<b>(666,031.00)</b>	<b>-0.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	80,278,663.00	79,314,157.00	51,127,700.69	79,279,957.00	34,200.00	0.0%
Certificated Pupil Support Salaries		1200	6,864,111.00	6,234,306.00	3,761,764.89	6,234,306.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,200,777.00	7,605,702.00	5,019,892.51	7,605,702.00	0.00	0.0%
Other Certificated Salaries		1900	2,556,397.00	2,247,708.00	1,441,287.35	2,247,708.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>97,899,948.00</b>	<b>95,401,873.00</b>	<b>61,350,645.44</b>	<b>95,367,673.00</b>	<b>34,200.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,025,149.00	4,590,368.00	2,838,734.85	4,593,837.00	(3,469.00)	-0.1%
Classified Support Salaries		2200	14,228,623.00	13,500,427.00	9,045,163.72	13,492,548.00	7,879.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,431,214.00	2,413,478.00	1,708,221.80	2,413,478.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,628,211.00	8,320,763.00	5,518,884.91	8,190,763.00	130,000.00	1.6%
Other Classified Salaries		2900	494,668.00	501,206.00	287,513.69	501,206.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>30,807,865.00</b>	<b>29,326,242.00</b>	<b>19,398,518.97</b>	<b>29,191,832.00</b>	<b>134,410.00</b>	<b>0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,986,866.00	7,949,145.14	5,031,432.44	7,950,383.14	(1,238.00)	0.0%
PERS		3201-3202	2,762,279.00	2,767,561.27	1,808,531.63	2,763,056.27	4,505.00	0.2%
OASDI/Medicare/Alternative		3301-3302	3,564,864.00	3,641,100.12	2,317,951.64	3,630,225.12	10,875.00	0.3%
Health and Welfare Benefits		3401-3402	19,485,838.00	18,882,364.00	12,417,377.52	18,765,253.00	117,111.00	0.6%
Unemployment Insurance		3501-3502	386,969.00	397,174.20	242,148.25	397,229.20	(55.00)	0.0%
Workers' Compensation		3601-3602	1,421,488.00	612,742.78	353,447.86	567,005.78	45,737.00	7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	668,927.00	654,810.00	449,348.77	654,810.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,115,811.00	1,116,578.00	1,114,778.00	1,116,578.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,393,042.00</b>	<b>36,021,475.51</b>	<b>23,735,016.11</b>	<b>35,844,540.51</b>	<b>176,935.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,367,874.00	1,196,474.00	666,524.08	1,196,474.00	0.00	0.0%
Books and Other Reference Materials		4200	125,052.00	746,400.00	568,648.85	699,400.00	47,000.00	6.3%
Materials and Supplies		4300	6,681,762.00	6,950,919.83	2,091,042.62	5,223,832.83	1,727,087.00	24.8%
Noncapitalized Equipment		4400	656,730.00	990,761.00	307,744.91	963,761.00	27,000.00	2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,831,418.00</b>	<b>9,884,554.83</b>	<b>3,633,960.46</b>	<b>8,083,467.83</b>	<b>1,801,087.00</b>	<b>18.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,308,077.00	1,540,468.00	241,890.81	1,621,669.00	(81,201.00)	-5.3%
Travel and Conferences		5200	1,101,381.00	1,478,602.00	468,318.68	1,594,245.00	(115,643.00)	-7.8%
Dues and Memberships		5300	27,715.00	30,780.00	24,303.00	30,780.00	0.00	0.0%
Insurance		5400-5450	961,988.00	966,439.00	946,574.60	951,827.00	14,612.00	1.5%
Operations and Housekeeping Services		5500	5,467,739.00	5,485,029.00	3,042,564.47	5,220,529.00	264,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,421,994.00	1,903,680.07	699,473.24	1,480,110.07	423,570.00	22.3%
Transfers of Direct Costs		5710	0.00	154,540.00	177.28	0.00	154,540.00	100.0%
Transfers of Direct Costs - Interfund		5750	(208,969.00)	(180,208.00)	(158,251.17)	(180,208.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,238,535.00	5,073,253.93	2,384,455.65	4,948,453.93	124,800.00	2.5%
Communications		5900	647,240.00	667,316.00	320,341.75	583,816.00	83,500.00	12.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,965,700.00</b>	<b>17,119,900.00</b>	<b>7,969,848.31</b>	<b>16,251,222.00</b>	<b>868,678.00</b>	<b>5.1%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,036.00	0.00	28,036.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	226,641.00	179,498.00	103,007.23	179,498.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>226,641.00</b>	<b>207,534.00</b>	<b>103,007.23</b>	<b>207,534.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	376,936.00	456,580.00	442,310.08	456,580.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	3,501.00	3,501.00	981.00	3,501.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,468,863.00	423,776.00	364,653.86	423,776.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,385,615.00	869,775.00	1,385,615.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	324,310.00	324,310.00	139,245.04	324,310.00	0.00	0.0%
Other Debt Service - Principal		7439	470,000.00	470,000.00	0.00	470,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,643,610.00</b>	<b>3,063,782.00</b>	<b>1,816,964.98</b>	<b>3,063,782.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	(2,581.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(701,783.00)	(720,785.00)	(275,642.00)	(720,785.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(701,783.00)</b>	<b>(723,366.00)</b>	<b>(275,642.00)</b>	<b>(720,785.00)</b>	<b>(2,581.00)</b>	<b>0.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>192,066,441.00</b>	<b>190,301,995.34</b>	<b>117,732,319.50</b>	<b>187,289,266.34</b>	<b>3,012,729.00</b>	<b>1.6%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	977,484.00	2,975,356.51	2,977,484.00	2,000,000.00	204.6%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	977,484.00	2,975,356.51	2,977,484.00	2,000,000.00	204.6%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	916,417.00	1,143,569.00	322,152.00	1,135,569.00	8,000.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			916,417.00	1,143,569.00	322,152.00	1,135,569.00	8,000.00	0.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(916,417.00)	(166,085.00)	2,653,204.51	1,841,915.00	(2,008,000.00)	-1209.0%

2009-10 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	117,734,125.00	110,930,235.00	61,257,946.60	110,460,194.00	(470,041.00)	-0.4%
2) Federal Revenue		8100-8299	259,124.00	259,124.00	194,028.59	259,124.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,632,652.00	22,063,660.00	11,788,486.72	21,741,899.00	(321,761.00)	-1.5%
4) Other Local Revenue		8600-8799	969,639.00	939,388.00	572,596.03	786,990.00	(152,398.00)	-16.2%
5) TOTAL, REVENUES			139,595,540.00	134,192,407.00	73,813,057.94	133,248,207.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	77,376,801.00	74,602,218.51	48,501,132.85	74,607,218.51	(5,000.00)	0.0%
2) Classified Salaries		2000-2999	19,729,384.00	18,706,450.00	12,762,104.35	18,596,450.00	110,000.00	0.6%
3) Employee Benefits		3000-3999	28,365,748.00	27,145,402.00	18,304,285.53	26,992,666.00	152,736.00	0.6%
4) Books and Supplies		4000-4999	4,062,052.00	4,270,954.84	2,382,594.61	3,568,660.84	702,294.00	16.4%
5) Services and Other Operating Expenditures		5000-5999	10,242,752.00	10,820,837.00	6,063,130.44	9,858,729.00	962,108.00	8.9%
6) Capital Outlay		6000-6999	101,460.00	130,956.00	63,261.82	130,956.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,275,261.00	2,275,261.00	1,212,994.11	2,275,261.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,701,348.00)	(3,789,587.00)	(1,737,590.49)	(3,776,107.00)	(13,480.00)	0.4%
9) TOTAL, EXPENDITURES			138,452,110.00	134,162,492.35	87,551,913.22	132,253,834.35		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,143,430.00	29,914.65	(13,738,855.28)	994,372.65		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	977,484.00	2,975,356.51	2,977,484.00	2,000,000.00	204.6%
b) Transfers Out		7600-7629	916,417.00	1,143,569.00	322,152.00	1,135,569.00	8,000.00	0.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,880,550.00)	(8,365,749.00)	(50,988.06)	(7,954,509.00)	411,240.00	-4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,796,967.00)	(8,531,834.00)	2,602,216.45	(6,112,594.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,653,537.00)	(8,501,919.35)	(11,136,638.83)	(5,118,221.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,893,593.00	26,380,396.89		26,380,396.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	(91,544.00)		(91,544.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,893,593.00	26,288,852.89		26,288,852.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,893,593.00	26,288,852.89		26,288,852.89		
2) Ending Balance, June 30 (E + F1e)			11,240,056.00	17,786,933.54		21,170,631.54		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	50,000.00	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		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	5,789,486.00	5,789,486.00		5,652,745.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	5,250,570.00	11,797,447.54		15,317,886.54		
0110 E-Rate Technology Program	0000	9780				392,602.00		
0396 School Site Discretionary BG	0000	9780				48,000.00		
0750 Mandated Cost Incentive	0000	9780				2,432,832.76		
0790 Donations	0000	9780				65,000.00		
0000 Future Operational Budget	0000	9780				10,918,380.68		
Lottery	1100	9780				1,461,071.10		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	110,594,699.00	103,781,565.00	55,284,741.00	103,691,640.00	(89,925.00)	-0.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(3,720.00)	(418,279.00)	(418,279.00)	New
Tax Relief Subventions Homeowners' Exemptions		8021	150,000.00	150,000.00	73,057.46	150,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	100.00	100.00	258.00	100.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,909,162.00	11,909,162.00	6,321,984.09	11,909,162.00	0.00	0.0%
Unsecured Roll Taxes		8042	600,000.00	600,000.00	543,910.81	600,000.00	0.00	0.0%
Prior Years' Taxes		8043	300,000.00	300,000.00	239,477.25	300,000.00	0.00	0.0%
Supplemental Taxes		8044	700,000.00	700,000.00	179,430.81	700,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,800,000.00)	(4,800,000.00)	(1,934,789.81)	(4,800,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	60,000.00	60,000.00	36,625.43	60,000.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>119,513,961.00</b>	<b>112,700,827.00</b>	<b>60,740,975.04</b>	<b>112,192,623.00</b>	<b>(508,204.00)</b>	<b>-0.5%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,558,793.00)	(2,558,793.00)	0.00	(2,499,955.00)	58,838.00	-2.3%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	778,957.00	788,201.00	516,971.56	767,526.00	(20,675.00)	-2.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>117,734,125.00</b>	<b>110,930,235.00</b>	<b>61,257,946.60</b>	<b>110,460,194.00</b>	<b>(470,041.00)</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	259,124.00	259,124.00	194,028.59	259,124.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>259,124.00</b>	<b>259,124.00</b>	<b>194,028.59</b>	<b>259,124.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	82,401.00	82,401.00	82,401.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,901,838.00	7,902,794.00	3,960,978.00	7,902,794.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,748,450.00	2,748,450.00	809,177.96	2,748,450.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	9,982,364.00	11,330,015.00	6,935,929.76	11,008,254.00	(321,761.00)	-2.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,632,652.00</b>	<b>22,063,660.00</b>	<b>11,788,486.72</b>	<b>21,741,899.00</b>	<b>(321,761.00)</b>	<b>-1.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	58,000.00	58,000.00	24,519.00	38,000.00	(20,000.00)	-34.5%
Interest		8660	805,000.00	505,000.00	159,098.91	305,000.00	(200,000.00)	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	105,639.00	375,388.00	388,978.12	442,990.00	67,602.00	18.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>969,639.00</b>	<b>939,388.00</b>	<b>572,596.03</b>	<b>786,990.00</b>	<b>(152,398.00)</b>	<b>-16.2%</b>
<b>TOTAL, REVENUES</b>			<b>139,595,540.00</b>	<b>134,192,407.00</b>	<b>73,813,057.94</b>	<b>133,248,207.00</b>	<b>(944,200.00)</b>	<b>-0.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	64,417,850.00	66,211,611.51	42,973,209.89	66,216,611.51	(5,000.00)	0.0%
Certificated Pupil Support Salaries		1200	4,610,296.00	3,364,068.00	2,208,907.26	3,364,068.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,429,785.00	4,287,527.00	2,848,707.63	4,287,527.00	0.00	0.0%
Other Certificated Salaries		1900	918,870.00	739,012.00	470,308.07	739,012.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>77,376,801.00</b>	<b>74,602,218.51</b>	<b>48,501,132.85</b>	<b>74,607,218.51</b>	<b>(5,000.00)</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	674,538.00	650,671.00	417,307.49	650,671.00	0.00	0.0%
Classified Support Salaries		2200	9,629,474.00	8,841,859.00	6,130,497.61	8,841,859.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,648,851.00	1,627,342.00	1,151,541.03	1,627,342.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,345,997.00	7,152,563.00	4,813,716.58	7,042,563.00	110,000.00	1.5%
Other Classified Salaries		2900	430,524.00	434,015.00	249,041.64	434,015.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,729,384.00</b>	<b>18,706,450.00</b>	<b>12,762,104.35</b>	<b>18,596,450.00</b>	<b>110,000.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,353,743.00	6,212,537.00	3,990,209.50	6,213,775.00	(1,238.00)	0.0%
PERS		3201-3202	1,836,046.00	1,803,366.00	1,177,975.79	1,803,366.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,534,590.00	2,551,875.00	1,626,804.12	2,540,593.00	11,282.00	0.4%
Health and Welfare Benefits		3401-3402	14,643,509.00	14,314,489.00	9,610,122.21	14,217,489.00	97,000.00	0.7%
Unemployment Insurance		3501-3502	295,911.00	296,928.00	183,525.14	296,973.00	(45.00)	0.0%
Workers' Compensation		3601-3602	1,075,738.00	371,007.00	263,984.54	325,270.00	45,737.00	12.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	510,400.00	478,622.00	336,886.23	478,622.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,115,811.00	1,116,578.00	1,114,778.00	1,116,578.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,365,748.00</b>	<b>27,145,402.00</b>	<b>18,304,285.53</b>	<b>26,992,666.00</b>	<b>152,736.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,367,874.00	868,442.00	663,321.71	868,442.00	0.00	0.0%
Books and Other Reference Materials		4200	79,351.00	509,189.00	432,708.40	482,189.00	27,000.00	5.3%
Materials and Supplies		4300	2,284,038.00	2,539,293.84	1,153,821.77	1,880,999.84	658,294.00	25.9%
Noncapitalized Equipment		4400	330,789.00	354,030.00	132,742.73	337,030.00	17,000.00	4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,062,052.00</b>	<b>4,270,954.84</b>	<b>2,382,594.61</b>	<b>3,568,660.84</b>	<b>702,294.00</b>	<b>16.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	250,000.00	251,595.00	112,628.48	243,136.00	8,459.00	3.4%
Travel and Conferences		5200	327,151.00	323,398.00	214,957.88	301,398.00	22,000.00	6.8%
Dues and Memberships		5300	26,590.00	29,545.00	24,193.00	29,545.00	0.00	0.0%
Insurance		5400-5450	864,488.00	868,590.00	868,892.55	867,851.00	739.00	0.1%
Operations and Housekeeping Services		5500	5,426,754.00	5,437,098.00	3,011,056.77	5,172,598.00	264,500.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	785,358.00	1,253,884.07	509,931.93	930,314.07	323,570.00	25.8%
Transfers of Direct Costs		5710	519,219.00	359,511.00	193,661.37	204,971.00	154,540.00	43.0%
Transfers of Direct Costs - Interfund		5750	(146,397.00)	(140,362.00)	(134,953.16)	(140,362.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,557,443.00	1,796,697.93	955,548.01	1,691,897.93	104,800.00	5.8%
Communications		5900	632,146.00	640,880.00	307,213.61	557,380.00	83,500.00	13.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,242,752.00</b>	<b>10,820,837.00</b>	<b>6,063,130.44</b>	<b>9,858,729.00</b>	<b>962,108.00</b>	<b>8.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,036.00	0.00	28,036.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	101,460.00	102,920.00	63,261.82	102,920.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>101,460.00</b>	<b>130,956.00</b>	<b>63,261.82</b>	<b>130,956.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,000.00	20,000.00	180,835.28	20,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,460,951.00	75,336.00	23,138.79	75,336.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,385,615.00	869,775.00	1,385,615.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	324,310.00	324,310.00	139,245.04	324,310.00	0.00	0.0%
Other Debt Service - Principal		7439	470,000.00	470,000.00	0.00	470,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,275,261.00</b>	<b>2,275,261.00</b>	<b>1,212,994.11</b>	<b>2,275,261.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,999,565.00)	(3,068,802.00)	(1,461,948.49)	(3,055,322.00)	(13,480.00)	0.4%
Transfers of Indirect Costs - Interfund		7350	(701,783.00)	(720,785.00)	(275,642.00)	(720,785.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,701,348.00)</b>	<b>(3,789,587.00)</b>	<b>(1,737,590.49)</b>	<b>(3,776,107.00)</b>	<b>(13,480.00)</b>	<b>0.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>138,452,110.00</b>	<b>134,162,492.35</b>	<b>87,551,913.22</b>	<b>132,253,834.35</b>	<b>1,908,658.00</b>	<b>1.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	977,484.00	2,975,356.51	2,977,484.00	2,000,000.00	204.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	977,484.00	2,975,356.51	2,977,484.00	2,000,000.00	204.6%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	916,417.00	1,143,569.00	322,152.00	1,135,569.00	8,000.00	0.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			916,417.00	1,143,569.00	322,152.00	1,135,569.00	8,000.00	0.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,856,875.00)	(8,365,749.00)	(50,988.06)	(7,954,509.00)	411,240.00	-4.9%
Contributions from Restricted Revenues		8990	(1,023,675.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(8,880,550.00)	(8,365,749.00)	(50,988.06)	(7,954,509.00)	411,240.00	-4.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(9,796,967.00)	(8,531,834.00)	2,602,216.45	(6,112,594.00)	2,419,240.00	-28.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,558,793.00	2,558,793.00	0.00	2,499,955.00	(58,838.00)	-2.3%
2) Federal Revenue		8100-8299	25,836,794.00	20,491,495.00	8,002,030.38	20,635,454.00	143,959.00	0.7%
3) Other State Revenue		8300-8599	5,730,183.00	7,629,704.00	4,467,469.87	7,629,704.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,608,011.00	11,946,317.00	7,177,669.99	12,139,365.00	193,048.00	1.6%
5) TOTAL, REVENUES			44,733,781.00	42,626,309.00	19,647,170.24	42,904,478.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,523,147.00	20,799,654.49	12,849,512.59	20,760,454.49	39,200.00	0.2%
2) Classified Salaries		2000-2999	11,078,481.00	10,619,792.00	6,636,414.62	10,595,382.00	24,410.00	0.2%
3) Employee Benefits		3000-3999	9,027,294.00	8,876,073.51	5,430,730.58	8,851,874.51	24,199.00	0.3%
4) Books and Supplies		4000-4999	4,769,366.00	5,613,599.99	1,251,365.85	4,514,806.99	1,098,793.00	19.6%
5) Services and Other Operating Expenditures		5000-5999	4,722,948.00	6,299,063.00	1,906,717.87	6,392,493.00	(93,430.00)	-1.5%
6) Capital Outlay		6000-6999	125,181.00	76,578.00	39,745.41	76,578.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	368,349.00	788,521.00	603,970.87	788,521.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,999,565.00	3,066,221.00	1,461,948.49	3,055,322.00	10,899.00	0.4%
9) TOTAL, EXPENDITURES			53,614,331.00	56,139,502.99	30,180,406.28	55,035,431.99		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,880,550.00)	(13,513,193.99)	(10,533,236.04)	(12,130,953.99)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,880,550.00	8,365,749.00	50,988.06	7,954,509.00	(411,240.00)	-4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,880,550.00	8,365,749.00	50,988.06	7,954,509.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(5,147,444.99)	(10,482,247.98)	(4,176,444.99)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,228,085.00	10,634,483.77		10,634,483.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,778,335.00)		(2,778,335.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,228,085.00	7,856,148.77		7,856,148.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,228,085.00	7,856,148.77		7,856,148.77		
2) Ending Balance, June 30 (E + F1e)			1,228,085.00	2,708,703.78		3,679,703.78		
<b>Components of Ending Fund Balance</b>								
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	1,228,085.00	2,708,703.78		3,679,703.78		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,558,793.00	2,558,793.00	0.00	2,499,955.00	(58,838.00)	-2.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,558,793.00</b>	<b>2,558,793.00</b>	<b>0.00</b>	<b>2,499,955.00</b>	<b>(58,838.00)</b>	<b>-2.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,049,937.00	8,038,875.00	2,742,258.02	8,062,344.00	23,469.00	0.3%
Special Education Discretionary Grants		8182	485,692.00	468,584.00	147,664.78	468,584.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	16,658,317.00	10,977,301.00	4,450,203.75	11,063,955.00	86,654.00	0.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	201,569.00	155,029.00	201,569.00	155,029.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	102,879.00	146,721.00	19,874.65	146,721.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	338,400.00	704,985.00	440,460.18	738,821.00	33,836.00	4.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,836,794.00</b>	<b>20,491,495.00</b>	<b>8,002,030.38</b>	<b>20,635,454.00</b>	<b>143,959.00</b>	<b>0.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	3,500.00	3,500.00	981.00	3,500.00	0.00	0.0%
Prior Years	6360	8319	1.00	1.00	0.00	1.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	217,062.00	559,153.00	380,177.00	559,153.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	3,167,308.00	3,052,802.00	1,836,017.00	3,052,802.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	158,669.00	408,731.00	277,903.00	408,731.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	4,296.00	(181,458.00)	4,296.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	288,650.00	288,650.00	33,621.17	288,650.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	23,171.00	23,170.87	23,171.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,020,600.00	1,020,600.00	0.00	1,020,600.00	0.00	0.0%
All Other State Revenue	All Other	8590	874,393.00	2,268,800.00	2,097,057.83	2,268,800.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,730,183.00</b>	<b>7,629,704.00</b>	<b>4,467,469.87</b>	<b>7,629,704.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%



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Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	90,500.00	167,797.00	74,232.99	212,347.00	44,550.00	26.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,517,511.00	11,778,520.00	7,103,437.00	11,927,018.00	148,498.00	1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,608,011.00</b>	<b>11,946,317.00</b>	<b>7,177,669.99</b>	<b>12,139,365.00</b>	<b>193,048.00</b>	<b>1.6%</b>
<b>TOTAL, REVENUES</b>			<b>44,733,781.00</b>	<b>42,626,309.00</b>	<b>19,647,170.24</b>	<b>42,904,478.00</b>	<b>278,169.00</b>	<b>0.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,860,813.00	13,102,545.49	8,154,490.80	13,063,345.49	39,200.00	0.3%
Certificated Pupil Support Salaries		1200	2,253,815.00	2,870,238.00	1,552,857.63	2,870,238.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	770,992.00	3,318,175.00	2,171,184.88	3,318,175.00	0.00	0.0%
Other Certificated Salaries		1900	1,637,527.00	1,508,696.00	970,979.28	1,508,696.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,523,147.00</b>	<b>20,799,654.49</b>	<b>12,849,512.59</b>	<b>20,760,454.49</b>	<b>39,200.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,350,611.00	3,939,697.00	2,421,427.36	3,943,166.00	(3,469.00)	-0.1%
Classified Support Salaries		2200	4,599,149.00	4,658,568.00	2,914,666.11	4,650,689.00	7,879.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	782,363.00	786,136.00	556,680.77	786,136.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,282,214.00	1,168,200.00	705,168.33	1,148,200.00	20,000.00	1.7%
Other Classified Salaries		2900	64,144.00	67,191.00	38,472.05	67,191.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,078,481.00</b>	<b>10,619,792.00</b>	<b>6,636,414.62</b>	<b>10,595,382.00</b>	<b>24,410.00</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,633,123.00	1,736,608.14	1,041,222.94	1,736,608.14	0.00	0.0%
PERS		3201-3202	926,233.00	964,195.27	630,555.84	959,690.27	4,505.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,030,274.00	1,089,225.12	691,147.52	1,089,632.12	(407.00)	0.0%
Health and Welfare Benefits		3401-3402	4,842,329.00	4,567,875.00	2,807,255.31	4,547,764.00	20,111.00	0.4%
Unemployment Insurance		3501-3502	91,058.00	100,246.20	58,623.11	100,256.20	(10.00)	0.0%
Workers' Compensation		3601-3602	345,750.00	241,735.78	89,463.32	241,735.78	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	158,527.00	176,188.00	112,462.54	176,188.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,027,294.00</b>	<b>8,876,073.51</b>	<b>5,430,730.58</b>	<b>8,851,874.51</b>	<b>24,199.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	328,032.00	3,202.37	328,032.00	0.00	0.0%
Books and Other Reference Materials		4200	45,701.00	237,211.00	135,940.45	217,211.00	20,000.00	8.4%
Materials and Supplies		4300	4,397,724.00	4,411,625.99	937,220.85	3,342,832.99	1,068,793.00	24.2%
Noncapitalized Equipment		4400	325,941.00	636,731.00	175,002.18	626,731.00	10,000.00	1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,769,366.00</b>	<b>5,613,599.99</b>	<b>1,251,365.85</b>	<b>4,514,806.99</b>	<b>1,098,793.00</b>	<b>19.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,058,077.00	1,288,873.00	129,262.33	1,378,533.00	(89,660.00)	-7.0%
Travel and Conferences		5200	774,230.00	1,155,204.00	253,360.80	1,292,847.00	(137,643.00)	-11.9%
Dues and Memberships		5300	1,125.00	1,235.00	110.00	1,235.00	0.00	0.0%
Insurance		5400-5450	97,500.00	97,849.00	77,682.05	83,976.00	13,873.00	14.2%
Operations and Housekeeping Services		5500	40,985.00	47,931.00	31,507.70	47,931.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	636,636.00	649,796.00	189,541.31	549,796.00	100,000.00	15.4%
Transfers of Direct Costs		5710	(519,219.00)	(204,971.00)	(193,484.09)	(204,971.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(62,572.00)	(39,846.00)	(23,298.01)	(39,846.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,681,092.00	3,276,556.00	1,428,907.64	3,256,556.00	20,000.00	0.6%
Communications		5900	15,094.00	26,436.00	13,128.14	26,436.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,722,948.00</b>	<b>6,299,063.00</b>	<b>1,906,717.87</b>	<b>6,392,493.00</b>	<b>(93,430.00)</b>	<b>-1.5%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,181.00	76,578.00	39,745.41	76,578.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>125,181.00</b>	<b>76,578.00</b>	<b>39,745.41</b>	<b>76,578.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	356,936.00	436,580.00	261,474.80	436,580.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	3,501.00	3,501.00	981.00	3,501.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	7,912.00	348,440.00	341,515.07	348,440.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>368,349.00</b>	<b>788,521.00</b>	<b>603,970.87</b>	<b>788,521.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,999,565.00	3,066,221.00	1,461,948.49	3,055,322.00	10,899.00	0.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,999,565.00</b>	<b>3,066,221.00</b>	<b>1,461,948.49</b>	<b>3,055,322.00</b>	<b>10,899.00</b>	<b>0.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>53,614,331.00</b>	<b>56,139,502.99</b>	<b>30,180,406.28</b>	<b>55,035,431.99</b>	<b>1,104,071.00</b>	<b>2.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,856,875.00	8,365,749.00	50,988.06	7,954,509.00	(411,240.00)	-4.9%
Contributions from Restricted Revenues		8990	1,023,675.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,880,550.00	8,365,749.00	50,988.06	7,954,509.00	(411,240.00)	-4.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			8,880,550.00	8,365,749.00	50,988.06	7,954,509.00	411,240.00	-4.9%

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# 11 ADULT EDUCATION FUND





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	262,152.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	3,625.54	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			267,652.00	5,500.00	3,625.54	5,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	173,182.00	132,919.00	80,947.82	132,919.00	0.00	0.0%
2) Classified Salaries		2000-2999	126,887.00	131,404.00	92,737.92	131,404.00	0.00	0.0%
3) Employee Benefits		3000-3999	77,744.00	80,616.00	53,106.10	80,616.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,224.00	5,442.00	960.15	3,742.00	1,700.00	31.2%
5) Services and Other Operating Expenditures		5000-5999	16,699.00	17,355.00	11,053.89	11,055.00	6,300.00	36.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,381.00	17,381.00	8,160.00	17,381.00	0.00	0.0%
9) TOTAL, EXPENDITURES			420,117.00	385,117.00	246,965.88	377,117.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(152,465.00)	(379,617.00)	(243,340.34)	(371,617.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	152,465.00	379,617.00	322,152.00	371,617.00	(8,000.00)	-2.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			152,465.00	379,617.00	322,152.00	371,617.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	78,811.66	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	262,152.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>262,152.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	1,185.54	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	2,300.00	2,300.00	2,115.00	2,300.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	2,000.00	325.00	2,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,500.00</b>	<b>5,500.00</b>	<b>3,625.54</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>267,652.00</b>	<b>5,500.00</b>	<b>3,625.54</b>	<b>5,500.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	111,981.00	71,716.00	40,146.85	71,716.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,201.00	61,203.00	40,800.97	61,203.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>173,182.00</b>	<b>132,919.00</b>	<b>80,947.82</b>	<b>132,919.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	44,673.00	44,673.00	31,643.29	44,673.00	0.00	0.0%
Classified Support Salaries		2200	34,560.00	40,125.00	29,256.62	40,125.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	47,654.00	46,606.00	31,838.01	46,606.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>126,887.00</b>	<b>131,404.00</b>	<b>92,737.92</b>	<b>131,404.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,287.00	11,243.00	5,308.62	11,243.00	0.00	0.0%
PERS		3201-3202	12,319.00	12,760.00	9,003.89	12,760.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,340.00	12,110.00	8,052.08	12,110.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,168.00	37,766.00	26,843.98	37,766.00	0.00	0.0%
Unemployment Insurance		3501-3502	900.00	918.00	518.30	918.00	0.00	0.0%
Workers' Compensation		3601-3602	3,212.00	2,176.00	806.87	2,176.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,518.00	3,643.00	2,572.36	3,643.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>77,744.00</b>	<b>80,616.00</b>	<b>53,106.10</b>	<b>80,616.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,250.00	2,217.00	(33.13)	1,217.00	1,000.00	45.1%
Materials and Supplies		4300	3,224.00	1,544.00	286.26	1,544.00	0.00	0.0%
Noncapitalized Equipment		4400	1,750.00	1,681.00	707.02	981.00	700.00	41.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,224.00</b>	<b>5,442.00</b>	<b>960.15</b>	<b>3,742.00</b>	<b>1,700.00</b>	<b>31.2%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,022.00	1,021.19	1,022.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,699.00	9,292.00	9,292.00	9,292.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	708.00	708.00	708.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,300.00	5,333.00	32.70	33.00	5,300.00	99.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,699.00</b>	<b>17,355.00</b>	<b>11,053.89</b>	<b>11,055.00</b>	<b>6,300.00</b>	<b>36.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	17,381.00	17,381.00	8,160.00	17,381.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>17,381.00</b>	<b>17,381.00</b>	<b>8,160.00</b>	<b>17,381.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>420,117.00</b>	<b>385,117.00</b>	<b>246,965.88</b>	<b>377,117.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	152,465.00	379,617.00	322,152.00	371,617.00	(8,000.00)	-2.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			152,465.00	379,617.00	322,152.00	371,617.00	(8,000.00)	-2.1%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			152,465.00	379,617.00	322,152.00	371,617.00		



# 12 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,128,247.00	1,130,028.00	467,380.27	1,177,296.75	47,268.75	4.2%
3) Other State Revenue		8300-8599	1,939,084.00	2,107,558.00	1,493,674.09	2,107,558.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,247.00	36,236.00	20,081.99	36,236.00	0.00	0.0%
5) TOTAL, REVENUES			3,093,578.00	3,273,822.00	1,981,136.35	3,321,090.75		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	647,959.00	707,871.00	439,085.96	735,246.00	(27,375.00)	-3.9%
2) Classified Salaries		2000-2999	1,153,929.00	1,169,886.00	782,198.66	1,182,286.00	(12,400.00)	-1.1%
3) Employee Benefits		3000-3999	779,044.00	776,785.00	520,664.33	779,099.00	(2,314.00)	-0.3%
4) Books and Supplies		4000-4999	52,613.00	55,561.00	28,482.98	56,659.00	(1,098.00)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	208,456.00	304,545.00	165,293.31	304,545.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,460.00	57,459.34	57,459.34	57,459.34	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	184,402.00	199,322.00	90,965.00	203,403.75	(4,081.75)	-2.0%
9) TOTAL, EXPENDITURES			3,083,863.00	3,271,429.34	2,084,149.58	3,318,698.09		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,715.00	2,392.66	(103,013.23)	2,392.66		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,715.00	2,392.66	(103,013.23)	2,392.66		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,468.00	332,108.14		332,108.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			388,468.00	332,108.14		332,108.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,468.00	332,108.14		332,108.14		
2) Ending Balance, June 30 (E + F1e)			398,183.00	334,500.80		334,500.80		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	398,183.00	334,500.80		334,500.80		
0000 Child Development: General	0000	9780				216,552.26		
0001 Child Development: Facilities	0000	9780				84,226.87		
0650 State Preschool Reserve	6130	9780				33,721.67		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	1,128,247.00	1,130,028.00	467,380.27	1,177,296.75	47,268.75	4.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,128,247.00</b>	<b>1,130,028.00</b>	<b>467,380.27</b>	<b>1,177,296.75</b>	<b>47,268.75</b>	<b>4.2%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	83,403.00	83,403.00	63,026.09	102,403.00	19,000.00	22.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,855,681.00	1,441,175.00	1,042,390.00	1,441,175.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	582,980.00	388,258.00	563,980.00	(19,000.00)	-3.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,939,084.00</b>	<b>2,107,558.00</b>	<b>1,493,674.09</b>	<b>2,107,558.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	3,042.88	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	14,147.00	20,918.00	13,725.35	20,918.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	100.00	3,318.00	3,313.76	3,318.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>26,247.00</b>	<b>36,236.00</b>	<b>20,081.99</b>	<b>36,236.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,093,578.00</b>	<b>3,273,822.00</b>	<b>1,981,136.35</b>	<b>3,321,090.75</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	647,959.00	707,871.00	439,085.96	735,246.00	(27,375.00)	-3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>647,959.00</b>	<b>707,871.00</b>	<b>439,085.96</b>	<b>735,246.00</b>	<b>(27,375.00)</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	653,657.00	705,534.00	459,547.90	717,934.00	(12,400.00)	-1.8%
Classified Support Salaries		2200	266,251.00	229,819.00	158,483.26	229,819.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,499.00	89,052.00	62,745.84	89,052.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,520.00	92,878.00	65,787.21	92,878.00	0.00	0.0%
Other Classified Salaries		2900	50,002.00	52,603.00	35,634.45	52,603.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,153,929.00</b>	<b>1,169,886.00</b>	<b>782,198.66</b>	<b>1,182,286.00</b>	<b>(12,400.00)</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	56,067.00	67,720.00	41,071.90	68,534.00	(814.00)	-1.2%
PERS		3201-3202	91,711.00	97,625.00	64,461.84	97,625.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	89,171.00	91,393.00	60,285.30	92,893.00	(1,500.00)	-1.6%
Health and Welfare Benefits		3401-3402	501,206.00	482,468.00	332,796.34	482,468.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,153.00	6,402.00	3,664.90	6,402.00	0.00	0.0%
Workers' Compensation		3601-3602	18,390.00	11,270.00	5,429.40	11,270.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,346.00	19,907.00	12,954.65	19,907.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>779,044.00</b>	<b>776,785.00</b>	<b>520,664.33</b>	<b>779,099.00</b>	<b>(2,314.00)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	200.00	400.00	180.42	400.00	0.00	0.0%
Materials and Supplies		4300	52,413.00	55,161.00	28,302.56	56,259.00	(1,098.00)	-2.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>52,613.00</b>	<b>55,561.00</b>	<b>28,482.98</b>	<b>56,659.00</b>	<b>(1,098.00)</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,520.00	2,520.00	1,895.85	2,520.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	97,341.00	181,124.00	90,677.33	163,224.00	17,900.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,675.00	7,781.00	7,151.40	7,781.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,978.00	95,282.00	51,254.82	113,182.00	(17,900.00)	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	2,930.00	6,156.00	6,090.00	6,156.00	0.00	0.0%
Communications		5900	9,012.00	11,682.00	8,223.91	11,682.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>208,456.00</b>	<b>304,545.00</b>	<b>165,293.31</b>	<b>304,545.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	7,000.00	6,999.99	6,999.99	6,999.99	0.00	0.0%
Other Debt Service - Principal		7439	50,460.00	50,459.35	50,459.35	50,459.35	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>57,460.00</b>	<b>57,459.34</b>	<b>57,459.34</b>	<b>57,459.34</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	184,402.00	199,322.00	90,965.00	203,403.75	(4,081.75)	-2.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>184,402.00</b>	<b>199,322.00</b>	<b>90,965.00</b>	<b>203,403.75</b>	<b>(4,081.75)</b>	<b>-2.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,083,863.00</b>	<b>3,271,429.34</b>	<b>2,084,149.58</b>	<b>3,318,698.09</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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# 13 NUTRITION SERVICES FUND





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,398,650.00	7,555,857.00	3,501,769.22	7,555,857.00	0.00	0.0%
3) Other State Revenue		8300-8599	563,700.00	563,700.00	282,891.53	563,700.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,160,700.00	2,160,700.00	903,662.03	2,160,700.00	0.00	0.0%
5) TOTAL, REVENUES			10,123,050.00	10,280,257.00	4,688,322.78	10,280,257.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,508,533.00	3,508,141.00	2,133,790.25	3,508,141.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,458,003.00	1,458,396.00	922,361.39	1,458,396.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,416,350.00	4,415,002.50	2,013,903.08	4,415,002.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	260,831.00	259,925.19	234,910.21	259,925.19	0.00	0.0%
6) Capital Outlay		6000-6999	11,000.00	170,459.31	157,149.45	170,459.31	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	500,000.00	500,000.00	176,517.00	500,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,154,717.00	10,311,924.00	5,638,631.38	10,311,924.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,667.00)	(31,667.00)	(950,308.60)	(31,667.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	250,000.00	250,000.00	250,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	250,000.00	(250,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	250,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,667.00)	(31,667.00)	(700,308.60)	(31,667.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						1,824,444.48	0.00	0.0%
a) As of July 1 - Unaudited		9791	1,645,916.00	1,824,444.48				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,645,916.00	1,824,444.48		1,824,444.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,645,916.00	1,824,444.48		1,824,444.48		
2) Ending Balance, June 30 (E + F1e)			1,614,249.00	1,792,777.48		1,792,777.48		
<b>Components of Ending Fund Balance</b>								
a) Reserve for Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	76,000.00	76,000.00		76,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,513,249.00	1,691,777.48		1,691,777.48		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	7,398,650.00	7,398,650.00	3,360,282.92	7,398,650.00	0.00	0.0%
Other Federal Revenue		8290	0.00	157,207.00	141,486.30	157,207.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,398,650.00</b>	<b>7,555,857.00</b>	<b>3,501,769.22</b>	<b>7,555,857.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	563,700.00	563,700.00	282,891.53	563,700.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>563,700.00</b>	<b>563,700.00</b>	<b>282,891.53</b>	<b>563,700.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,109,500.00	2,109,500.00	882,086.90	2,109,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,200.00	23,200.00	5,770.72	23,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	28,000.00	28,000.00	15,804.41	28,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,160,700.00</b>	<b>2,160,700.00</b>	<b>903,662.03</b>	<b>2,160,700.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,123,050.00</b>	<b>10,280,257.00</b>	<b>4,688,322.78</b>	<b>10,280,257.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,069,363.00	3,066,311.00	1,821,847.89	3,066,311.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	228,933.00	229,533.00	162,585.62	229,533.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	210,237.00	212,297.00	149,356.74	212,297.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,508,533.00	3,508,141.00	2,133,790.25	3,508,141.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	298,190.00	298,190.00	189,579.31	298,190.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	241,562.00	241,955.00	156,333.70	241,955.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	785,142.00	785,142.00	506,292.50	785,142.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,792.00	9,792.00	6,437.47	9,792.00	0.00	0.0%
Workers' Compensation		3601-3602	34,917.00	34,917.00	9,689.27	34,917.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,250.00	3,250.00	0.00	3,250.00	0.00	0.0%
PERS Reduction		3801-3802	85,150.00	85,150.00	54,029.14	85,150.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,458,003.00	1,458,396.00	922,361.39	1,458,396.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	343,350.00	355,592.05	172,144.77	355,592.05	0.00	0.0%
Noncapitalized Equipment		4400	70,000.00	70,000.00	22,635.48	70,000.00	0.00	0.0%
Food		4700	4,003,000.00	3,989,410.45	1,819,122.83	3,989,410.45	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,416,350.00	4,415,002.50	2,013,903.08	4,415,002.50	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	2,944.00	632.08	2,944.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	130.00	600.00	0.00	0.0%
Insurance		5400-5450	1,300.00	1,393.40	1,393.40	1,393.40	0.00	0.0%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	61,000.00	61,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,700.00	60,025.17	9,011.79	60,025.17	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	102,691.00	63,658.00	104,761.35	63,658.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,000.00	69,764.62	57,863.28	69,764.62	0.00	0.0%
Communications		5900	540.00	540.00	118.31	540.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>260,831.00</b>	<b>259,925.19</b>	<b>234,910.21</b>	<b>259,925.19</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,500.00	162,707.00	154,042.95	162,707.00	0.00	0.0%
Equipment Replacement		6500	5,500.00	7,752.31	3,106.50	7,752.31	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,000.00</b>	<b>170,459.31</b>	<b>157,149.45</b>	<b>170,459.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	500,000.00	500,000.00	176,517.00	500,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>176,517.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>10,154,717.00</b>	<b>10,311,924.00</b>	<b>5,638,631.38</b>	<b>10,311,924.00</b>		

2009-10 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	250,000.00	250,000.00	250,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	250,000.00	250,000.00	250,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	250,000.00	(250,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	250,000.00	(250,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	250,000.00	0.00		



# 14 DEFERRED MAINTENANCE FUND



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,000.00	86,000.00	17,671.17	86,000.00	0.00	0.0%
5) TOTAL, REVENUES			86,000.00	86,000.00	17,671.17	86,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	8,932.00	2,388.59	8,932.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,660,200.00	651,268.00	220,185.37	651,268.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,660,200.00	660,200.00	222,573.96	660,200.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,574,200.00)	(574,200.00)	(204,902.79)	(574,200.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	763,952.00	763,952.00	0.00	763,952.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			763,952.00	(1,236,048.00)	(2,000,000.00)	(1,236,048.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,810,248.00)	(1,810,248.00)	(2,204,902.79)	(1,810,248.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,510,386.00	2,430,885.60		2,430,885.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,510,386.00	2,430,885.60		2,430,885.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,510,386.00	2,430,885.60		2,430,885.60		
2) Ending Balance, June 30 (E + F1e)			700,138.00	620,637.60		620,637.60		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	700,138.00	620,637.60		620,637.60		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2009-10 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	86,000.00	86,000.00	17,671.17	86,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>86,000.00</b>	<b>86,000.00</b>	<b>17,671.17</b>	<b>86,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>86,000.00</b>	<b>86,000.00</b>	<b>17,671.17</b>	<b>86,000.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	8,932.00	2,388.59	8,932.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	8,932.00	2,388.59	8,932.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,660,200.00	651,268.00	220,185.37	651,268.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,660,200.00	651,268.00	220,185.37	651,268.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,660,200.00	660,200.00	222,573.96	660,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	763,952.00	763,952.00	0.00	763,952.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>763,952.00</b>	<b>763,952.00</b>	<b>0.00</b>	<b>763,952.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>763,952.00</b>	<b>(1,236,048.00)</b>	<b>(2,000,000.00)</b>	<b>(1,236,048.00)</b>		



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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	65,000.00	25,511.22	65,000.00	0.00	0.0%
5) TOTAL, REVENUES			115,000.00	65,000.00	25,511.22	65,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			115,000.00	65,000.00	25,511.22	65,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			115,000.00	65,000.00	25,511.22	65,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,510,450.00	3,500,834.42		3,500,834.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,510,450.00	3,500,834.42		3,500,834.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,510,450.00	3,500,834.42		3,500,834.42		
2) Ending Balance, June 30 (E + F1e)			3,625,450.00	3,565,834.42		3,565,834.42		
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	3,625,450.00	3,565,834.42		3,565,834.42		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	115,000.00	65,000.00	25,511.22	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			115,000.00	65,000.00	25,511.22	65,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			115,000.00	65,000.00	25,511.22	65,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.00	0.00		



# 21 BUILDING FUND



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700,000.00	925,000.00	339,449.60	725,000.00	(200,000.00)	-21.6%
5) TOTAL, REVENUES			700,000.00	925,000.00	339,449.60	725,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	90,300.00	1,416,650.00	63,130.60	1,416,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	28,617,544.00	42,064,867.00	13,897,107.52	42,064,867.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,707,844.00	43,481,517.00	13,960,238.12	43,481,517.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,007,844.00)	(42,556,517.00)	(13,620,788.52)	(42,756,517.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	48,999,050.25	48,999,050.25	48,999,050.25	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	48,999,050.25	48,999,050.25	48,999,050.25		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,007,844.00)	6,442,533.25	35,378,261.73	6,242,533.25		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,082,505.00	37,277,517.10		37,277,517.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,082,505.00	37,277,517.10		37,277,517.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,082,505.00	37,277,517.10		37,277,517.10		
2) Ending Balance, June 30 (E + F1e)			9,074,661.00	43,720,050.35		43,520,050.35		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	9,074,661.00	43,720,050.35		43,520,050.35		
Measure "B" 2001	0000	9780				9,307,000.10		
Measure "G" 2008 Series A	9010	9780				34,213,050.25		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700,000.00	925,000.00	278,404.27	725,000.00	(200,000.00)	-21.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	61,045.33	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>700,000.00</b>	<b>925,000.00</b>	<b>339,449.60</b>	<b>725,000.00</b>	<b>(200,000.00)</b>	<b>-21.6%</b>
<b>TOTAL, REVENUES</b>			<b>700,000.00</b>	<b>925,000.00</b>	<b>339,449.60</b>	<b>725,000.00</b>	<b>(200,000.00)</b>	<b>-21.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,079,200.00	12,266.40	1,079,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,300.00	337,450.00	50,864.20	337,450.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			90,300.00	1,416,650.00	63,130.60	1,416,650.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	1,340,000.00	4,796,665.00	4,709,398.59	4,796,665.00	0.00	0.0%
Land Improvements		6170	15,000.00	595,148.00	168,652.95	595,148.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,262,544.00	36,673,054.00	9,019,055.98	36,673,054.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>28,617,544.00</b>	<b>42,064,867.00</b>	<b>13,897,107.52</b>	<b>42,064,867.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,707,844.00</b>	<b>43,481,517.00</b>	<b>13,960,238.12</b>	<b>43,481,517.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	48,999,050.25	48,999,050.25	48,999,050.25	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	48,999,050.25	48,999,050.25	48,999,050.25	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	48,999,050.25	48,999,050.25	48,999,050.25		

# **25 CAPITAL FACILITIES FUND**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,066,960.00	2,232,360.00	2,113,367.59	2,262,360.00	30,000.00	1.3%
5) TOTAL, REVENUES			2,066,960.00	2,232,360.00	2,113,367.59	2,262,360.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,291,205.00	1,376,466.00	1,195,136.32	1,376,466.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	764,739.00	69,511.14	764,739.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,791,205.00	2,141,205.00	1,264,647.46	2,141,205.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			275,755.00	91,155.00	848,720.13	121,155.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,062,505.00	3,012,980.93	3,062,505.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	3,062,505.00	3,012,980.93	3,062,505.00		

2009-10 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,755.00	3,153,660.00	3,861,701.06	3,183,660.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						10,479,257.26	0.00	0.0%
a) As of July 1 - Unaudited			9791	10,218,080.00	10,479,257.26			
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				10,218,080.00	10,479,257.26	10,479,257.26		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				10,218,080.00	10,479,257.26	10,479,257.26		
2) Ending Balance, June 30 (E + F1e)				10,493,835.00	13,632,917.26	13,662,917.26		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
General Reserve			9730	0.00	0.00	0.00		
Legally Restricted Balance			9740	0.00	0.00	0.00		
b) Designated Amounts								
Designated for Economic Uncertainties			9770	0.00	0.00	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00	0.00	0.00		
Other Designations			9780	10,493,835.00	13,632,917.26	13,662,917.26		
9811 Capital Facilities			9010			6,433,888.17		
9812 Capital Facilities			9010			3,963,226.43		
9813 Capital Facilities			9010			3,265,802.66		
c) Undesignated Amount			9790			0.00		
d) Unappropriated Amount			9790	0.00	0.00			



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,466,960.00	1,592,960.00	1,549,796.32	1,592,960.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	326,000.00	251,000.00	78,399.14	161,000.00	(90,000.00)	-35.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	250,000.00	30,000.00	130,151.74	150,000.00	120,000.00	400.0%
Other Local Revenue								
All Other Local Revenue		8699	24,000.00	358,400.00	355,020.39	358,400.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,066,960.00</b>	<b>2,232,360.00</b>	<b>2,113,367.59</b>	<b>2,262,360.00</b>	<b>30,000.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,066,960.00</b>	<b>2,232,360.00</b>	<b>2,113,367.59</b>	<b>2,262,360.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	3,913.96	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,181,205.00	1,273,674.00	1,152,622.86	1,273,674.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	3,068.00	2,235.00	3,068.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	94,273.00	36,206.00	94,273.00	0.00	0.0%
Communications		5900	0.00	451.00	158.50	451.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,291,205.00	1,376,466.00	1,195,136.32	1,376,466.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	8,500.00	8,500.00	8,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	756,239.00	61,011.14	756,239.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>500,000.00</b>	<b>764,739.00</b>	<b>69,511.14</b>	<b>764,739.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,791,205.00</b>	<b>2,141,205.00</b>	<b>1,264,647.46</b>	<b>2,141,205.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	3,062,505.00	3,012,980.93	3,062,505.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,062,505.00	3,012,980.93	3,062,505.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	3,062,505.00	3,012,980.93	3,062,505.00		



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# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	388,100.00	1,257,950.00	435,920.08	837,123.30	(420,826.70)	-33.5%
5) TOTAL, REVENUES			388,100.00	1,257,950.00	435,920.08	837,123.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	55,000.00	0.00	55,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	15,623,375.00	581,955.18	15,664,980.58	(41,605.58)	-0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	130.00	0.00	130.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	15,678,505.00	581,955.18	15,720,110.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			388,100.00	(14,420,555.00)	(146,035.10)	(14,882,987.28)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	52,094,765.00	52,094,765.00	52,094,765.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	56,134,753.23	56,083,102.44	56,134,753.23	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(4,039,988.23)	(3,988,337.44)	(4,039,988.23)		



2009-10 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			388,100.00	(18,460,543.23)	(4,134,372.54)	(18,922,975.51)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						65,488,552.70	0.00	0.0%
a) As of July 1 - Unaudited			13,931,988.00	65,488,552.70				
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,931,988.00	65,488,552.70		65,488,552.70		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,931,988.00	65,488,552.70		65,488,552.70		
2) Ending Balance, June 30 (E + F1e)			14,320,088.00	47,028,009.47		46,565,577.19		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
General Reserve			0.00	0.00		0.00		
Legally Restricted Balance			0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties			0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00		0.00		
Other Designations			14,320,088.00	47,028,009.47		46,565,577.19		
9701 Sycamore Hills Elementary			7710	9780		6,076,413.15		
9702 CFD #1			7710	9780		206,910.15		
9725 New School			7710	9780		165,157.83		
9729 Zimmerman Elementary			7710	9780		57,797.42		
9735 Wilson Relocatables			7710	9780		260,931.96		
9736 BHS Modernization			7710	9780		358,346.36		
9737 CHS Modernization			7710	9780		12,169.21		
9738 Sycamore Hills Addition			7710	9780		725,634.36		
9740 Smith Modernization			7710	9780		153,765.74		
9741 Rogers Modernization			7710	9780		298,613.06		
9743 THMS Relocatables			7710	9780		7,781.49		
9744 BMS Relocatables			7710	9780		9,012.84		
9745 Crestmore Relocatables			7710	9780		73,048.97		
9746 Sycamore Hills Addition #2			7710	9780		503,526.33		
9747 GTHS			7710	9780		36,859,765.00		
9726 COPS Reserve			7710	9780		796,703.32		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	388,100.00	1,257,950.00	435,920.08	837,123.30	(420,826.70)	-33.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>388,100.00</b>	<b>1,257,950.00</b>	<b>435,920.08</b>	<b>837,123.30</b>	<b>(420,826.70)</b>	<b>-33.5%</b>
<b>TOTAL, REVENUES</b>			<b>388,100.00</b>	<b>1,257,950.00</b>	<b>435,920.08</b>	<b>837,123.30</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	55,000.00	0.00	55,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	55,000.00	0.00	55,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	40,000.00	0.00	40,000.00	0.00	0.0%
Land Improvements		6170	0.00	45,000.00	0.00	45,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,538,375.00	581,955.18	15,579,980.58	(41,605.58)	-0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>15,623,375.00</b>	<b>581,955.18</b>	<b>15,664,980.58</b>	<b>(41,605.58)</b>	<b>-0.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	130.00	0.00	130.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>130.00</b>	<b>0.00</b>	<b>130.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>15,678,505.00</b>	<b>581,955.18</b>	<b>15,720,110.58</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	52,094,765.00	52,094,765.00	52,094,765.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	52,094,765.00	52,094,765.00	52,094,765.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	52,094,765.00	52,094,765.00	52,094,765.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	4,039,988.23	3,988,337.44	4,039,988.23	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	56,134,753.23	56,083,102.44	56,134,753.23	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(4,039,988.23)	(3,988,337.44)	(4,039,988.23)		

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# **40 SPECIAL RESERVE FOR CAPITAL OUTLAY**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,000.00	149,962.00	79,272.70	122,962.00	(27,000.00)	-18.0%
5) TOTAL, REVENUES			191,000.00	149,962.00	79,272.70	122,962.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,000.00	57,000.00	0.00	57,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			134,000.00	92,962.00	79,272.70	65,962.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	250,000.00	250,000.00	New
b) Transfers Out		7600-7629	0.00	250,000.00	250,000.00	250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(250,000.00)	(250,000.00)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			134,000.00	(157,038.00)	(170,727.30)	65,962.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,074,252.00	6,057,099.92		6,057,099.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,074,252.00	6,057,099.92		6,057,099.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,074,252.00	6,057,099.92		6,057,099.92		
2) Ending Balance, June 30 (E + F1e)			6,208,252.00	5,900,061.92		6,123,061.92		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	6,208,252.00	5,900,061.92		6,123,061.92		
9870 Fd01 Reserve for Capital Outlay	9010	9780				5,561,837.17		
9871 Fd13 Reserve for Capital Outlay	9010	9780				561,224.75		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				



2009-10 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	191,000.00	115,000.00	44,311.25	88,000.00	(27,000.00)	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	34,962.00	34,961.45	34,962.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>191,000.00</b>	<b>149,962.00</b>	<b>79,272.70</b>	<b>122,962.00</b>	<b>(27,000.00)</b>	<b>-18.0%</b>
<b>TOTAL, REVENUES</b>			<b>191,000.00</b>	<b>149,962.00</b>	<b>79,272.70</b>	<b>122,962.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>52,000.00</b>	<b>52,000.00</b>	<b>0.00</b>	<b>52,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>57,000.00</b>	<b>57,000.00</b>	<b>0.00</b>	<b>57,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	250,000.00	250,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	250,000.00	250,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	250,000.00	250,000.00	250,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	250,000.00	250,000.00	250,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(250,000.00)	(250,000.00)	0.00		



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# **51 BOND INTEREST AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	102,485.00	89,963.00	44,454.15	89,963.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,400,700.00	7,741,857.00	5,205,155.99	7,741,857.00	0.00	0.0%
5) TOTAL, REVENUES			6,503,185.00	7,831,820.00	5,249,610.14	7,831,820.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,793,222.00	6,785,810.00	2,812,933.76	6,785,810.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,793,222.00	6,785,810.00	2,812,933.76	6,785,810.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(290,037.00)	1,046,010.00	2,436,676.38	1,046,010.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(290,037.00)	1,046,010.00	2,436,676.38	1,046,010.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,596,082.00	8,064,011.35		8,064,011.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,596,082.00	8,064,011.35		8,064,011.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,596,082.00	8,064,011.35		8,064,011.35		
2) Ending Balance, June 30 (E + F1e)			7,306,045.00	9,110,021.35		9,110,021.35		
<b>Components of Ending Fund Balance</b>								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				9,110,021.35		
d) Unappropriated Amount		9790	7,306,045.00	9,110,021.35				

2009-10 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	102,485.00	89,963.00	44,454.15	89,963.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			102,485.00	89,963.00	44,454.15	89,963.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,044,000.00	6,727,861.00	3,858,449.39	6,727,861.00	0.00	0.0%
Unsecured Roll		8612	474,000.00	424,437.00	420,802.09	424,437.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	2,912.62	0.00	0.00	0.0%
Supplemental Taxes		8614	544,000.00	256,305.00	69,488.99	256,305.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	135,000.00	163,865.00	97,205.65	163,865.00	0.00	0.0%
Interest		8660	203,700.00	169,389.00	756,297.25	169,389.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,400,700.00	7,741,857.00	5,205,155.99	7,741,857.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,503,185.00	7,831,820.00	5,249,610.14	7,831,820.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	2,695,000.00	2,805,000.00	815,000.00	2,805,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,098,222.00	3,980,810.00	1,997,933.76	3,980,810.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			6,793,222.00	6,785,810.00	2,812,933.76	6,785,810.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,793,222.00	6,785,810.00	2,812,933.76	6,785,810.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

# 67 SELF INSURANCE FUND





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,230,292.00	1,600,292.00	1,059,844.76	1,718,292.00	118,000.00	7.4%
5) TOTAL, REVENUES			3,230,292.00	1,600,292.00	1,059,844.76	1,718,292.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	144,847.00	146,653.00	103,703.84	146,653.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,421,711.00	1,421,711.00	851,076.77	1,421,711.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,200.00	58,840.00	4,447.09	58,840.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,947,250.00	1,968,610.00	1,095,400.75	1,968,610.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,594,008.00	3,595,814.00	2,054,628.45	3,595,814.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(363,716.00)	(1,995,522.00)	(994,783.69)	(1,877,522.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(363,716.00)	(1,995,522.00)	(994,783.69)	(1,877,522.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	18,638,194.00	18,837,451.70		18,837,451.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,638,194.00	18,837,451.70		18,837,451.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,638,194.00	18,837,451.70		18,837,451.70		
2) Ending Net Assets, June 30 (E + F1e)			18,274,478.00	16,841,929.70		16,959,929.70		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	18,274,478.00	16,841,929.70		16,959,929.70		
9878 Self Insurance Fund	9010	9780				1,605,316.14		
9884 Workers' Compensation Fund	9010	9780				7,216,422.07		
9967 OPEB Fund	9010	9780				8,138,191.49		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	419,000.00	243,000.00	163,707.44	361,000.00	118,000.00	48.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,478,843.00	1,024,843.00	595,057.23	1,024,843.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	332,449.00	332,449.00	301,080.09	332,449.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,230,292.00</b>	<b>1,600,292.00</b>	<b>1,059,844.76</b>	<b>1,718,292.00</b>	<b>118,000.00</b>	<b>7.4%</b>
<b>TOTAL REVENUES</b>			<b>3,230,292.00</b>	<b>1,600,292.00</b>	<b>1,059,844.76</b>	<b>1,718,292.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,975.00	60,781.00	42,877.84	60,781.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,872.00	85,872.00	60,826.00	85,872.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			144,847.00	146,653.00	103,703.84	146,653.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	14,063.00	14,063.00	10,165.74	14,063.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,081.00	11,081.00	7,508.37	11,081.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,505.00	25,505.00	18,066.22	25,505.00	0.00	0.0%
Unemployment Insurance		3501-3502	435.00	435.00	307.04	435.00	0.00	0.0%
Workers' Compensation		3601-3602	1,550.00	1,550.00	521.51	1,550.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,365,061.00	1,365,061.00	811,600.38	1,365,061.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,016.00	4,016.00	2,907.51	4,016.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,421,711.00	1,421,711.00	851,076.77	1,421,711.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	76,700.00	55,340.00	4,447.09	55,340.00	0.00	0.0%
Noncapitalized Equipment		4400	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			80,200.00	58,840.00	4,447.09	58,840.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,700.00	2,700.00	59.40	2,700.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	120,000.00	114,160.00	69,095.06	114,160.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	43,400.00	46,964.79	43,400.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	300.00	0.00	300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,808,100.00	1,806,900.00	978,977.78	1,806,900.00	0.00	0.0%
Communications		5900	650.00	650.00	303.72	650.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,947,250.00	1,968,610.00	1,095,400.75	1,968,610.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,594,008.00	3,595,814.00	2,054,628.45	3,595,814.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.00	0.00		

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# **COMMUNITY FACILITIES DISTRICTS 2 & 3**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	319,000.00	319,000.00	202,547.68	319,000.00	0.00	0.0%
5) TOTAL, REVENUES			319,000.00	319,000.00	202,547.68	319,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,000.00	55,000.00	13,304.14	55,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	267,853.00	267,853.00	149,196.26	267,853.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			322,853.00	322,853.00	162,500.40	322,853.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,853.00)	(3,853.00)	40,047.28	(3,853.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	25,000.00	8,311.14	25,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000.00	25,000.00	8,311.14	25,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,147.00	21,147.00	48,358.42	21,147.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance						1,029,661.67	0.00	0.0%
a) As of July 1 - Unaudited			9791	1,015,168.00	1,029,661.67			
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,015,168.00	1,029,661.67	1,029,661.67		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,015,168.00	1,029,661.67	1,029,661.67		
2) Ending Balance, June 30 (E + F1e)				1,036,315.00	1,050,808.67	1,050,808.67		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
General Reserve			9730	0.00	0.00	0.00		
Legally Restricted Balance			9740	0.00	0.00	0.00		
b) Designated Amounts								
Designated for Economic Uncertainties			9770	0.00	0.00	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00	0.00	0.00		
Other Designations			9780	1,036,315.00	1,036,315.00	1,050,808.67		
c) Undesignated Amount			9790			0.00		
d) Unappropriated Amount			9790	0.00	14,493.67			



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	300,000.00	300,000.00	202,547.68	300,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	19,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>319,000.00</b>	<b>319,000.00</b>	<b>202,547.68</b>	<b>319,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>319,000.00</b>	<b>319,000.00</b>	<b>202,547.68</b>	<b>319,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	13,304.14	55,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,000.00</b>	<b>55,000.00</b>	<b>13,304.14</b>	<b>55,000.00</b>	<b>0.00</b>	<b>0.0%</b>



2009-10 Second Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	237,853.00	237,853.00	119,196.26	237,853.00	0.00	0.0%
Other Debt Service - Principal		7439	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>267,853.00</b>	<b>267,853.00</b>	<b>149,196.26</b>	<b>267,853.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>322,853.00</b>	<b>322,853.00</b>	<b>162,500.40</b>	<b>322,853.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	25,000.00	25,000.00	8,311.14	25,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			25,000.00	25,000.00	8,311.14	25,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			25,000.00	25,000.00	8,311.14	25,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	118,200.00	118,200.00	106,829.70	118,200.00	0.00	0.0%
5) TOTAL, REVENUES			118,200.00	118,200.00	106,829.70	118,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			118,200.00	118,200.00	106,829.70	118,200.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	8,311.14	25,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	(8,311.14)	(25,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,200.00	93,200.00	98,518.56	93,200.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	614,703.46	619,547.75		619,547.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			614,703.46	619,547.75		619,547.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			614,703.46	619,547.75		619,547.75		
2) Ending Balance, June 30 (E + F1e)			707,903.46	712,747.75		712,747.75		
<b>Components of Ending Fund Balance</b>								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				712,747.75		
d) Unappropriated Amount		9790	707,903.46	712,747.75				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	114,000.00	114,000.00	106,829.70	114,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,200.00	4,200.00	0.00	4,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			118,200.00	118,200.00	106,829.70	118,200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			118,200.00	118,200.00	106,829.70	118,200.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	25,000.00	25,000.00	8,311.14	25,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	8,311.14	25,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(25,000.00)	(25,000.00)	(8,311.14)	(25,000.00)		



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# MULTIYEAR PROJECTIONS



COLTON JOINT UNIFIED SCHOOL DISTRICT  
MULTI-YEAR PROJECTION  
2009-10 2ND INTERIM REPORT

4.25% COLA,  
17.967% Deficit

4.25% COLA,  
18.355% Deficit

-0.38% COLA,  
18.355% Deficit

1.8% COLA,  
18.355% Deficit

Description	2009-10 Adopted Budget	2009-10 2nd Interim Budget	% of Change	2010-11 Projected Budget	% of Change	2011-12 Projected Budget	% of Change
<b>Revenues &amp; Other Financing Sources:</b>							
Revenue Limit Sources	\$ 120,292,918	\$ 112,960,149	-12.4%	\$ 111,595,687	-1.2%	\$ 113,027,655	1.3%
Federal Revenue	\$ 26,095,918	\$ 20,894,578	-8.7%	\$ 14,477,681	-30.7%	\$ 13,961,275	-3.6%
Other State Revenue	\$ 26,362,835	\$ 29,371,603	-12.8%	\$ 29,182,150	-0.6%	\$ 29,542,370	1.2%
Other Local Revenues	\$ 11,577,650	\$ 12,926,355	1.4%	\$ 12,730,030	-1.5%	\$ 13,001,926	2.1%
Other Financing Sources		\$ 2,977,484		\$ 5,477,050			
<b>Total, Revenues:</b>	<b>\$ 184,329,321</b>	<b>\$ 179,130,169</b>	<b>-12.5%</b>	<b>\$ 173,462,598</b>	<b>-3.2%</b>	<b>\$ 169,533,226</b>	<b>-2.3%</b>
<b>Expenditures &amp; Other Financing Uses:</b>							
Certificated Salaries	\$ 97,899,948	\$ 95,367,673	-2.7%	\$ 87,853,498	-7.9%	\$ 83,371,882	-5.1%
Classified Salaries	\$ 30,807,865	\$ 29,191,832	-2.6%	\$ 29,463,708	0.9%	\$ 28,048,858	-4.8%
Employee Benefits	\$ 37,393,042	\$ 35,844,541	-0.6%	\$ 36,538,606	1.9%	\$ 37,810,893	3.5%
Books & Supplies	\$ 8,831,418	\$ 8,083,468	-19.9%	\$ 8,749,854	8.2%	\$ 8,858,253	1.2%
Services & Operating Expenses	\$ 14,965,700	\$ 16,251,222	13.2%	\$ 16,201,414	-0.3%	\$ 16,381,446	1.1%
Capital Outlay	\$ 226,641	\$ 207,534	-87.2%	\$ 207,534	0.0%	\$ 211,892	2.1%
Other Outgo	\$ 2,643,610	\$ 3,063,782	-23.6%	\$ 2,923,254	-4.6%	\$ 2,923,254	0.0%
Direct Support/Indirect Costs	\$ (701,783)	\$ (720,785)	8.6%	\$ (689,584)	-4.3%	\$ (689,584)	0.0%
Other Financing Uses	\$ 916,417	\$ 1,135,569	8.6%	\$ 1,135,569	0.0%	\$ 1,113,912	
<b>Total, Expenditures:</b>	<b>\$ 192,982,858</b>	<b>\$ 188,424,835</b>	<b>-3.7%</b>	<b>\$ 182,383,853</b>	<b>-3.2%</b>	<b>\$ 178,030,806</b>	<b>-2.4%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ (8,653,537)</b>	<b>\$ (9,294,666)</b>	<b>-343.3%</b>	<b>\$ (8,921,255)</b>	<b>-4.0%</b>	<b>\$ (8,497,580)</b>	<b>-4.7%</b>
<b>Beginning Balance July 1</b>	<b>\$ 21,121,678</b>	<b>\$ 34,145,002 **</b>		<b>\$ 24,850,335</b>		<b>\$ 15,929,080</b>	
<b>Ending Balance</b>	<b>\$ 12,468,141</b>	<b>\$ 24,850,335</b>	<b>-32.9%</b>	<b>\$ 15,929,080</b>	<b>-35.9%</b>	<b>\$ 7,431,500</b>	<b>-53.3%</b>
<b>Components of Ending Balance:</b>							
Revolving Cash	\$ 50,000	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%
Prepaid Expenditures	\$ -	\$ -		\$ -		\$ -	
Cash with Fiscal Agent Stores	\$ 150,000	\$ 150,000	-12.8%	\$ 150,000	0.0%	\$ 150,000	0.0%
<b>Reserve for Econ Uncertainties</b>	<b>\$ 5,789,486</b>	<b>\$ 5,652,745</b>	<b>-3.1%</b>	<b>\$ 5,471,516</b>	<b>-3.2%</b>	<b>\$ 5,340,924</b>	<b>-5.5%</b>
Legally Restricted Ending Balances	\$ 1,228,085	\$ 3,679,704		\$ 1,750,442		\$ 1,750,442	
Lottery	\$ 1,220,947	\$ 1,461,071		\$ 1,461,071		\$ 1,461,071	
Donations	\$ -	\$ 65,000		\$ 65,000		\$ -	
Mandated Cost Incentive	\$ 2,573,657	\$ 2,432,832		\$ 2,432,832		\$ 2,432,832	
E-Rate Designation	\$ 456,167	\$ 392,602		\$ 392,602		\$ 116,625	
Best Practices Cohort	\$ 117,747	\$ -		\$ -		\$ -	
School Site Discretionary Block Grant	\$ 350,680	\$ 48,000		\$ 48,000		\$ -	
Designated for Future Operational Budget	\$ 531,372	\$ 10,918,381		\$ 4,107,618		\$ -	
<b>Unappropriated Amount</b>	<b>\$ -</b>	<b>\$ 0</b>		<b>\$ (0)</b>		<b>\$ (3,870,394)</b>	
<b>Fund 17 Reserve Balance</b>	<b>\$ 3,625,450</b>	<b>\$ 3,625,450</b>		<b>\$ 3,752,341</b>		<b>\$ 3,883,673</b>	
<b>% of Unrestricted Reserve</b>	<b>4.88%</b>	<b>4.92%</b>		<b>5.06%</b>		<b>3.01%</b>	

\*\* 2008-09 Ending Balance is adjusted by \$2,869,879 for Categoricial Reversion

Per Board Resolutions 10-06 & 09-28 Budget is Reduced by  
\$9.9 Million in 2010-11 & \$11 Million in 2011-12



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# CRITERIA AND STANDARDS



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	22,781.00	22,762.87	-0.1%	Met
1st Subsequent Year (2010-11)	22,667.04	22,258.86	-1.8%	Met
2nd Subsequent Year (2011-12)	22,694.25	22,128.12	-2.5%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Declining enrollment



**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2009-10)	24,253	23,960	-1.2%	Met
1st Subsequent Year (2010-11)	24,219	23,606	-2.5%	Not Met
2nd Subsequent Year (2011-12)	24,282	23,719	-2.3%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Declining enrollment

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	22,894	24,565	93.2%
Second Prior Year (2007-08)	22,663	24,543	92.3%
First Prior Year (2008-09)	22,702	24,362	93.2%
		Historical Average Ratio:	92.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	93.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	22,155	23,960	92.5%	Met
1st Subsequent Year (2010-11)	21,966	23,606	93.1%	Met
2nd Subsequent Year (2011-12)	22,074	23,719	93.1%	Met

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

Standard Met
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**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2009-10)	112,700,827.00		
1st Subsequent Year (2010-11)	118,684,519.00	110,807,486.00	-6.6%	Not Met
2nd Subsequent Year (2011-12)	118,812,663.00	112,239,454.00	-5.5%	Not Met

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

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

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

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

Declining enrollment

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	123,899,825.51	134,493,974.11	92.1%
Second Prior Year (2007-08)	127,728,315.62	136,607,379.19	93.5%
First Prior Year (2008-09)	126,579,821.89	135,001,432.80	93.8%
Historical Average Ratio:			93.1%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.1% to 96.1%	90.1% to 96.1%	90.1% to 96.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	120,196,334.51	132,253,834.35	90.9%	Met
1st Subsequent Year (2010-11)	119,732,412.22	135,069,557.22	88.6%	Not Met
2nd Subsequent Year (2011-12)	116,498,208.00	132,651,745.00	87.8%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Board approved reductions in staffing



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2009-10)	20,506,517.00	20,894,578.00	1.9%	No
1st Subsequent Year (2010-11)	14,833,957.00	14,477,682.00	-2.4%	No
2nd Subsequent Year (2011-12)	13,226,087.00	13,961,276.00	5.6%	Yes

Explanation:  
(required if Yes)

One time funds expended

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2009-10)	27,259,351.00	29,371,603.00	7.7%	Yes
1st Subsequent Year (2010-11)	27,247,319.00	29,182,150.00	7.1%	Yes
2nd Subsequent Year (2011-12)	27,182,638.00	29,542,370.00	8.7%	Yes

Explanation:  
(required if Yes)

Audit Adjustment-categorical reversion

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2009-10)	11,526,380.00	12,926,355.00	12.1%	Yes
1st Subsequent Year (2010-11)	11,505,946.00	12,730,030.00	10.6%	Yes
2nd Subsequent Year (2011-12)	11,539,269.00	13,001,926.00	12.7%	Yes

Explanation:  
(required if Yes)

Audit Adjustment-categorical reversion

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2009-10)	10,990,712.34	8,083,467.83	-26.5%	Yes
1st Subsequent Year (2010-11)	10,077,631.00	8,749,854.00	-13.2%	Yes
2nd Subsequent Year (2011-12)	10,082,369.00	8,858,253.00	-12.1%	Yes

Explanation:  
(required if Yes)

One time funds expended

<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2009-10)	15,878,062.00	16,251,222.00	2.4%	No
1st Subsequent Year (2010-11)	15,942,852.00	16,201,413.29	1.6%	No
2nd Subsequent Year (2011-12)	16,023,042.00	16,381,446.00	2.2%	No

Explanation:  
(required if Yes)

Standard met

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2009-10)	59,292,248.00	63,192,536.00	6.6%	Not Met
1st Subsequent Year (2010-11)	53,587,222.00	56,389,862.00	5.2%	Not Met
2nd Subsequent Year (2011-12)	51,947,994.00	56,505,572.00	8.8%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2009-10)	26,868,774.34	24,334,689.83	-9.4%	Not Met
1st Subsequent Year (2010-11)	26,020,483.00	24,951,267.29	-4.1%	Met
2nd Subsequent Year (2011-12)	26,105,411.00	25,239,699.00	-3.3%	Met

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

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

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

Explanation: One time funds expended  
Federal Revenue  
(linked from 6A if NOT met)

Explanation: Audit Adjustment-categorical reversion  
Other State Revenue  
(linked from 6A if NOT met)

Explanation: Audit Adjustment-categorical reversion  
Other Local Revenue  
(linked from 6A if NOT met)

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

Explanation: One time funds expended  
Books and Supplies  
(linked from 6A if NOT met)

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



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,929,828.58	4,512,305.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		4,804,178.00	

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

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

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

Standard Met

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	4.9%	5.1%	5.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>1.6%</b>	<b>1.7%</b>	<b>1.7%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(5,118,221.35)	133,389,403.35	3.8%	Not Met
1st Subsequent Year (2010-11)	(6,991,992.22)	136,205,126.22	5.1%	Not Met
2nd Subsequent Year (2011-12)	(8,497,579.00)	133,765,657.00	6.4%	Not Met

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

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

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

Explanation:  
(required if NOT met)

District if using one-time funds and reserves to pay for on-going operations. Fiscal recovery plan must be implemented



**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2009-10)	24,850,335.32	Met
1st Subsequent Year (2010-11)	15,929,080.77	Met
2nd Subsequent Year (2011-12)	7,431,501.77	Met

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

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

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

Explanation:  
 (required if NOT met)

Standard Met

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2009-10)	1,128,052.61	Met

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

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

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

Explanation:  
 (required if NOT met)

Standard Met

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	22,155	21,966	22,074
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	188,424,835.34	182,383,853.00	178,030,806.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	188,424,835.34	182,383,853.00	178,030,806.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,652,745.06	5,471,515.59	5,340,924.18
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,652,745.06	5,471,515.59	5,340,924.18



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

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	5,652,745.00	5,471,516.00	5,340,924.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	3,565,834.42	3,752,341.00	3,883,673.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	9,218,579.42	9,223,857.00	9,224,597.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	4.89%	5.06%	5.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,652,745.06</b>	<b>5,471,515.59</b>	<b>5,340,924.18</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

Standard Met

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

Yes

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

SFSF, ARRA federal stimulus grant funds, reserve funds and transfers in from fund 40, fund 14 and fund 35 are used to support on-going expenditures. Fiscal recovery plan must be implemented

### S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2009-10)	(7,249,313.00)	(7,954,509.00)	9.7%	705,196.00	Not Met
1st Subsequent Year (2010-11)	(8,395,749.00)	(7,954,509.00)	-5.3%	(441,240.00)	Not Met
2nd Subsequent Year (2011-12)	(8,395,749.00)	(7,954,509.00)	-5.3%	(441,240.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2009-10)	0.00	2,977,484.00	New	2,977,484.00	Not Met
1st Subsequent Year (2010-11)	5,477,050.00	5,477,050.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2009-10)	1,178,569.00	1,135,569.00	-3.6%	(43,000.00)	Met
1st Subsequent Year (2010-11)	1,178,569.00	1,135,569.00	-3.6%	(43,000.00)	Met
2nd Subsequent Year (2011-12)	1,132,467.00	1,113,912.00	-1.6%	(18,555.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Contributions adjusted to reflect amount needed

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

Explanation:  
(required if NOT met)

2009-10 Sweep of 2007-08 Deferred Maintenance fund balance and transfer in from fund 35  
2010-11 Transfer in from fund 40

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

Explanation:  
(required if NOT met)

Standard Met

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

Project Information:  
(required if YES)

N/A



**S6. Long-term Commitments**

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

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	12-0001-5700	12-0001-7438/7439	311,548
Certificates of Participation	12	01-0000-8011	01-0000-7438/7439	6,805,000
General Obligation Bonds	29	51-0000-8600	01-0000-7433/7434	150,968,530
Supp Early Retirement Program	4	01-0000-8011	01-0000-3931	4,427,656
State School Building Loans				
Compensated Absences	2	01-xxxx-8000	01-xxxx-1xxx/2xxx	1,613,843

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

CFD #2	26	94-0000-8600	94-0000-7438/7439	4,355,000
SSC & Classroom Leases	Monthly	25-9811-8660 & 25-9812-8681	25-9811-5610 & 25-9812-5610	1,181,205

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	57,459	57,459	57,459	57,459
Certificates of Participation	792,310	794,310	794,922	794,098
General Obligation Bonds	6,803,768	8,894,960	8,826,474	9,538,349
Supp Early Retirement Program	1,106,914	1,106,914	1,106,914	1,106,914
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFD #2	264,218	268,393	272,313	281,000
SSC & Classroom Leases	1,264,274	1,181,205	1,100,000	1,100,000
<b>Total Annual Payments:</b>	<b>10,288,943</b>	<b>12,303,241</b>	<b>12,158,082</b>	<b>12,877,820</b>
<b>Has total annual payment increased over prior year (2008-09)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Issued Series A of bond measure "C"

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

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

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

No

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

**Explanation:**  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	25,629,250.00	25,629,250.00
b. OPEB unfunded actuarial accrued liability (UAAL)	16,884,082.00	16,884,082.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2009	Jul 01, 2009

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2009-10)	3,121,121.00	3,121,121.00
1st Subsequent Year (2010-11)	3,121,121.00	3,121,121.00
2nd Subsequent Year (2011-12)	3,121,121.00	3,121,121.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2009-10)	1,368,311.00	1,368,311.00
1st Subsequent Year (2010-11)	1,008,175.00	1,008,175.00
2nd Subsequent Year (2011-12)	903,725.00	903,725.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)	1,368,311.00	1,368,311.00
1st Subsequent Year (2010-11)	1,008,175.00	1,008,175.00
2nd Subsequent Year (2011-12)	903,725.00	903,725.00
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)	170	170
1st Subsequent Year (2010-11)	150	150
2nd Subsequent Year (2011-12)	124	124

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	5,988,687.00	5,988,687.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2009-10)	2,478,843.00	2,478,843.00
1st Subsequent Year (2010-11)	2,503,630.00	2,503,630.00
2nd Subsequent Year (2011-12)	2,528,667.00	2,528,667.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2009-10)	1,478,843.00	1,478,843.00
1st Subsequent Year (2010-11)	1,503,630.00	1,503,630.00
2nd Subsequent Year (2011-12)	2,528,667.00	2,528,667.00

4. Comments:

Workers' Compensation rate has been reduced for fiscal years 2009-10 and 2010-11



**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?   
If Yes, skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,278.0	1,213.0	1,072.0	1,072.0

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

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

**Negotiations Settled Since First Interim Projections**

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or  
**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits	962,646		
	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,957,361	12,390,400	13,257,728
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	0.5%	14.0%	7.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,465,482	1,788,979	1,780,504
3. Percent change in step & column over prior year	2.6%	2.6%	2.5%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

No

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	640.0	638.0	638.0	653.0

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2009-10)

1st Subsequent Year  
(2010-11)

2nd Subsequent Year  
(2011-12)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

[ ]

**Negotiations Not Settled**

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

652,483

7. Amount included for any tentative salary increases

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,737,945	7,209,601	7,714,273
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	7.0%	14.0%	7.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	383,470	409,458	422,765
3. Percent change in step & column over prior year	1.1%	1.2%	1.2%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	124.0	125.0	125.0	129.0

1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

**Negotiations Not Settled**

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,252,576	1,340,256	1,434,074
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	5.0%	14.0%	7.0%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	244,747	249,808	254,821
3. Percent change in step and column over prior year	1.7%	1.2%	1.2%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	19,200	19,200	19,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**ADDITIONAL FISCAL INDICATORS**

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

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

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:  
(optional)

[Empty text box for comments]

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

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# CASHFLOW





ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
<b>A. BEGINNING CASH</b>	February 9110	18,913,771.05	39,688,257.64	30,795,338.50	28,441,151.72	31,597,388.16	28,272,608.83
<b>B. RECEIPTS</b>							
Revenue Limit Sources							
Property Taxes	8020-8079	1,009,252.28	25,510.53		13,910.98	1,130,574.36	2,903,944.43
Principal Apportionment	8010-8019	2,832,723.00		9,020,476.00	12,136,037.00	4,519,399.00	13,094,944.00
Miscellaneous Funds	8080-8099	40,663.10	40,839.54	55,861.78	56,359.33	84,717.37	61,646.87
Federal Revenue	8100-8299	2,684,075.00	(174,187.00)	3,242,038.21	(2,490,016.35)	2,239,513.16	345,658.42
Other State Revenue	8300-8599	4,478,308.54	(4,346,208.54)	544,072.20	3,244,043.79	883,963.00	3,235,362.00
Other Local Revenue	8600-8799	5,635.07	6,838.26	426,659.04	1,138,228.67	1,907,649.32	687.26
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979	6,824,342.00					(3,412,171.00)
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		17,874,998.99	(4,447,207.21)	13,289,107.23	14,098,563.42	10,765,816.21	16,230,071.98
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	(125.00)	5,929,414.47	6,438,672.38	8,133,827.42	8,248,965.21	8,097,920.66
Classified Salaries	2000-2999	1,645,040.34	1,791,007.07	2,470,618.89	2,524,831.08	2,254,877.27	2,491,355.28
Employee Benefits	3000-3999	799,792.06	2,563,829.27	3,823,905.95	2,916,117.36	2,781,377.63	2,826,186.04
Books, Supplies and Services	4000-5999	312,407.91	1,964,884.71	1,940,128.14	1,859,090.85	1,133,603.28	1,145,657.14
Capital Outlay	6000-6599	15,968.86	6,384.71		6,286.84	20,177.48	(380,445.03)
Other Outgo	7000-7499	38,250.00		142,012.00	337,558.97	(84,891.00)	467,631.80
Interfund Transfers Out	7600-7629	262,152.00					
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		3,073,486.17	12,249,135.52	14,821,721.87	15,777,712.52	14,354,109.87	14,648,305.89
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	19,341,023.77	8,705,554.18	2,158,083.24	5,012,643.83	229,889.09	190,888.73
Accounts Payable	9500	13,368,050.00	902,130.59	2,979,655.38	177,258.29	(33,625.24)	1,027,279.59
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		5,972,973.77	7,803,423.59	(821,572.14)	4,835,385.54	263,514.33	(836,390.86)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		20,774,486.59	(8,892,919.14)	(2,354,186.78)	3,156,236.44	(3,324,779.33)	745,375.23
<b>F. ENDING CASH (A + E)</b>		39,688,257.64	30,795,338.50	28,441,151.72	31,597,388.16	28,272,608.83	29,017,984.06
<b>G. ENDING CASH, PLUS ACCRUALS</b>							



Second Interim  
2009-10 INTERIM REPORT  
Cashflow Worksheet

Colton Joint Unified  
San Bernardino County

Object	January	February	March	April	May	June	Accruals	TOTAL
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	29,017,984.06	34,885,069.93	25,892,815.40	25,241,574.74	21,989,512.32	13,899,862.51		
<b>B. RECEIPTS</b>								
Revenue Limit Sources	32,164.17	352,597.29	1,058,733.00	2,019,557.00	241,491.00	131,526.96		8,919,262.00
Property Taxes	13,521,553.00	155,889.00	9,704,866.00	6,418,937.00	4,862,728.00	65,510.00	27,005,809.00	103,273,361.00
Principal Apportionment	70,501.19	55,530.33	69,281.00	67,894.00	64,376.00		34,345.49	767,526.00
Miscellaneous Funds	53,569.42	2,091,186.55	98,239.00	1,076,755.00	49,650.00	4,730,981.00	6,947,115.59	20,894,578.00
Federal Revenue	5,406,021.34	2,600,760.76	1,074,563.00	4,568,450.00	1,759,442.00	380,680.00	5,542,144.91	29,371,603.00
Other State Revenue	4,176,914.15	76,199.42	1,279,009.00	1,284,809.00	1,344,809.00	24,800.00	1,254,116.81	12,926,355.00
Other Local Revenue			2,000,000.00	977,484.00				2,977,484.00
Interfund Transfers In				(3,412,171.00)				0.00
All Other Financing Sources								0.00
Other Receipts/Non-Revenue								0.00
<b>TOTAL RECEIPTS</b>	23,260,723.27	5,332,163.35	15,284,691.00	13,001,715.00	8,322,496.00	5,333,497.96	40,783,531.80	179,130,169.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	8,220,917.17	8,179,797.20	8,101,808.83	8,444,193.00	8,457,672.00	8,568,585.00	8,546,024.66	95,367,673.00
Classified Salaries	2,477,146.33	2,501,361.20	2,526,374.83	2,551,639.42	2,577,155.81	2,602,927.86	777,496.82	29,191,832.00
Employee Benefits	2,840,512.73	2,835,745.36	3,030,865.00	3,051,105.00	3,046,772.00	4,874,892.00	443,439.60	35,844,540.00
Books, Supplies and Services	1,176,923.74	1,169,068.17	1,797,749.00	2,188,541.00	2,100,868.00	2,051,403.00	5,494,365.06	24,334,690.00
Capital Outlay	419,835.46	14,798.91	7,421.00	8,299.00	5,710.00	7,500.00	75,596.77	207,534.00
Other Outgo	122,195.91	343,432.00	319,248.00		223,968.00		433,591.32	2,342,997.00
Interfund Transfers Out		60,000.00	152,465.00				813,417.00	1,288,034.00
All Other Financing Uses								0.00
Other Disbursements/								0.00
Non Expenditures								0.00
<b>TOTAL DISBURSEMENTS</b>	15,257,531.34	15,104,202.84	15,935,931.66	16,253,777.42	16,412,145.81	18,105,307.86	16,583,931.23	188,577,300.00
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable	(1,783,319.11)	(13,014.95)						33,841,748.78
Accounts Payable	352,786.95	(792,799.91)						17,980,735.65
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	(2,136,106.06)	779,784.96	0.00	0.00	0.00	0.00	0.00	15,861,013.13
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	5,867,085.87	(8,992,254.53)	(651,240.66)	(3,252,062.42)	(8,089,649.81)	(12,771,809.90)	24,199,600.57	6,413,882.13
<b>F. ENDING CASH (A + E)</b>	34,885,069.93	25,892,815.40	25,241,574.74	21,989,512.32	13,899,862.51	1,128,052.61		25,327,653.18
<b>G. ENDING CASH, PLUS ACCRUALS</b>								