

ACTION ITEM

DATE: March 11, 2008

TO: Mitch Hovey, Ed.D., District Superintendent

FROM: Gary Cardinale, Ed.D., Assistant Superintendent, Business Services

PREPARED BY: Becky Silva, Assistant Director of Business Services

SUBJECT: HEAR PRESENTATION AND APPROVE A "POSITIVE CERTIFICATION" FOR THE 2007/2008 SECOND INTERIM REPORTING PERIOD OF THE DISTRICT'S ABILITY TO MEET ITS FINANCIAL OBLIGATIONS FOR THE CURRENT AND TWO SUBSEQUENT YEARS BASED UPON THE CURRENT STATE BUDGET

Background: The Fullerton School District Board of Trustees is required by Education Code 42130 to certify the District's ability to meet the District's financial obligations. Based on available information, the Administration believes the District will meet its financial obligations. The Administration recommends that a "Positive Certification" be filed with the State. The District Reserve satisfies the recommended 3% for a district of this size, and the District is currently projecting positive cash and fund balances based upon the current State budget.

In certifying the 2007/2008 Second Interim Report as positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized if the Governor's January 2008 Budget Proposal is enacted as proposed, or if the fiscal condition further deteriorates, the District will implement \$6,632,628 in ongoing budget reductions over at least the next two years to maintain the positive certification. It is further recognized that the District will submit a detailed list of Board approved ongoing budget reductions with the 2008/2009 July 1 Budget.

Rationale: The District is required by Education Code 42130 to submit a Second Interim report to its governing board each fiscal year which covers the financial and budgetary status of the District for the period ending January 31. This report is to be approved by the Board of Trustees no later than 45 days after the close of the period being reported.

Funding: Not applicable.

Recommendation: Hear presentation and approve a "Positive Certification" for the 2007/2008 Second Interim reporting period of the District's ability to meet its financial obligations for the current and two subsequent years based upon the current State budget.

**FULLERTON SCHOOL DISTRICT
FIRST INTERIM FINANCIAL REPORT CASHFLOW**

Ledger: 22 FULLERTON ELEMENTARY

CashFlow Projections
As of: January 31, 2008

	Object	CB - Budget 06/01/07	July 8,099,876	August 12,162,759	September 14,065,281	October 11,776,676	November 10,499,219	December 9,089,842	January 22,326,172	Projected February 16,928,837	Projected March 16,867,365	Projected April 12,589,149	Projected May 20,020,803	Projected June 14,349,926	Accrual	Total
Beginning Cash Balance (Calc)																
Receipts																
Revenue Limit																
State Aid	8010-8019	41,056,694	6,867,315	664,470	3,296,360	3,321,247	3,321,247	3,321,247	3,321,247	5,397,538	2,427,897	2,427,897	2,227,897	2,743,372	1,718,961	41,056,694
Property Tax	8020-8079	31,849,815	1,701,685	252,111	893,548	234,764	2,568,330	11,578,531	1,679,357	123,596	1,713,501	9,558,424	1,155,848	336,140	53,981	31,849,815
Other	8080-8099	507,141	-	-	-	-	-	-	-	-	-	-	-	505,448	1,693	507,141
Federal Revenues	8100-8299	8,078,205	7,940	198,076	20,288	640,754	56,309	232,799	933,098	147,235	1,166,028	326,437	795,559	1,554,247	1,999,436	8,078,205
Other State Revenues	8300-8599	20,190,697	9,897	386,309	1,740,413	3,149,990	1,693,818	1,826,611	1,310,749	2,986,289	878,351	2,269,005	700,123	3,645,135	(405,993)	20,190,697
Other Local Revenues	8600-8799	9,388,498	(585)	579,453	321,088	1,142,768	731,872	2,449,037	952,003	675,723	541,928	1,788,087	499,616	1,808,377	(2,100,867)	9,388,498
Interfund Transfers In	8910-8929	68,000	609,127	-	-	-	(541,127)	-	-	323	13,932	-	-	(14,254)	(0)	68,000
All Other Financing Sources	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets (Calc)	9111-9499	-	2,668,627	3,837,719	(305,036)	2,171,333	27,574	(93,244)	403,010	43,556	148,876	(7,007)	(140,232)	(9,609,248)	(600,000)	(1,454,073)
Total Receipts			11,864,006	5,918,137	5,966,660	10,660,856	7,858,023	19,314,982	8,599,463	9,374,259	6,890,513	16,362,842	5,238,810	969,216	667,211	109,684,977
Disbursements																
Certificated Salaries	1000-1999	55,079,680	879,008	986,545	5,083,270	5,222,011	5,224,694	7,097	10,445,325	5,291,350	5,469,421	5,294,022	5,300,278	5,446,018	430,640	55,079,680
Classified Salaries	2000-2999	18,177,225	4,393	867,426	1,054,530	1,691,849	1,764,558	1,769,746	1,777,863	1,640,552	1,682,190	1,549,532	1,661,765	2,798,810	(85,988)	18,177,225
Employee Benefits	3000-3999	19,399,524	932,589	168,020	1,246,905	2,531,990	801,709	2,404,481	801,083	1,649,358	2,571,312	642,657	2,515,108	1,761,376	1,372,938	19,399,524
Supplies and Services	4000-5999	22,843,612	393,250	823,864	872,844	1,835,841	1,215,572	1,339,112	1,299,806	981,078	1,492,653	1,026,354	1,665,624	2,863,821	7,033,792	22,843,612
Capital Outlays	6000-6999	330,484	-	44,058	40,150	50,569	130	2,268	-	(7,466)	4,475	126,517	-	(17,934)	87,718	330,484
Other Outgo	7000-7499	1,902,939	18,076	198,285	18,076	(144,057)	197,781	555,622	89,964	54,675	78,722	322,347	37,779	323,031	152,638	1,902,939
Interfund Transfers Out	7600-7629	1,507,804	1,235,224	-	-	-	218,302	-	40,971	44,930	44,345	35,573	43,350	63,432	(218,322)	1,507,804
All Other Financing Uses	7630-7999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities (Calc)	9500-9699	-	4,338,583	927,418	(60,511)	750,110	(155,347)	325	(459,009)	(218,745)	(174,389)	(65,814)	(314,217)	(5,051,295)	(1,800,000)	(2,282,890)
Audit Adjustments	9792-9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	9900-9999	-	-	-	-	-	-	-	795	-	-	-	-	-	-	795
Total Disbursements			7,801,123	4,015,615	8,255,265	11,938,313	9,267,399	6,078,652	13,996,798	9,435,731	11,168,729	8,931,188	10,909,687	8,187,258	6,973,415	116,959,173
Ending Cash Balance (Calc)			12,162,759	14,065,281	11,776,676	10,499,219	9,089,842	22,326,172	16,928,837	16,867,365	12,589,149	20,020,803	14,349,926	7,131,883		
Ending Cash Balance	9110		12,162,759	14,065,281	11,776,676	10,499,219	9,089,842	22,326,172	16,928,837							
Difference																

FULLERTON SCHOOL DISTRICT 2007/08 SECOND INTERIM FINANCIAL REPORT

March 11, 2008

GENERAL FUND BALANCE

This financial report is the Second Interim of the District's financial activity for 2007/08. Specifically, the detail included in the report reflects the financial activity of the District from July 1, 2007 through January 31, 2008. The assumptions utilized in the report are an updated version of the assumptions used in the First Interim report presented to the Board in December 2007.

The General Fund ending balance for 07/08 is projected to be \$5.2 million, reflecting \$8.4 million dollars in deficit spending. The \$5.2 million fund balance includes designations of \$0.1 million in Revolving Cash, \$0.2 million in Stores Inventory, \$0.8 million in projected prepaid expenditures, and \$ 4.3 million designated for economic uncertainties. Impacts from the budget the State subsequently adopted, adjustments to income and expenditure projections after reviewing year-to-date expenditure data along with variables such as student enrollment, revisions to categorical budgets and Special Education pupil support needs, etc. are also included. Negotiations have not been settled with the bargaining units. The 2007/08 budget includes potential salary and benefit increases for certificated and classified bargaining units. Management compensation has also been budgeted but will not be finalized until Spring 2008. The overall 2007/08 ending fund balance will meet the AB1200 3% recommended minimum reserve level. See the General Fund Current and Future Years section for information regarding Fullerton School District's projected financial situation in the following two years.

INCOME

Income is projected to be \$111.1 million. Unrestricted income is projected to increase \$0.4 million from First Interim, and restricted income is projected to decrease \$0.5 million.

Accounting standards for restricted categorical programs require that unspent grants and entitlements be reduced from 2007/08 budgets and re-appropriated in 2008/09 after the fiscal year closes for 2007/08. Thus, final restricted income (and expense) will be less than currently budgeted. Future changes in projected lottery sales or interest income will serve to change General Fund income before the close of this school year. These changes will be reflected at year-end. The major highlights for both unrestricted and restricted income are listed below:

Unrestricted Income Changes + \$ 0.4 M

+ \$ 0.3 M PTA/ASB reimbursements and donations

+ \$ 0.1 M MediCal Administrative Activities (MAA) reimbursement

Restricted Income Changes - \$ 0.5 M

- \$ 0.5 M State funded Pre Kindergarten Family Literacy Grant reallocated to Child Development Fund (Fund 12)

+ \$ 0.1 M Increase in existing grants such as the Orange County School Nursing program, LEA MediCal reimbursements, and the Special Education IDEA Basic Grant

- \$ 0.1 M Reduction to categorical programs such as the Prop 49 After School Program and the Teacher Recruitment Grant

EXPENDITURES

Total expenditures are projected to be \$118.0 million, reflecting a \$0.5 million decrease from the First Interim. Unrestricted expenditure budgets are projected to decrease \$0.1 million; restricted expenditures are projected to decrease \$0.4 million from the First Interim budget.

Special Education encroachment is projected to increase \$ 0.1 million from First Interim. The cost of providing Special Education services is projected at \$15.2 million. This includes a projected General Fund contribution of \$6.8 million. For many years the District has provided services to Special Education students from three other elementary districts in the North Orange County SELPA. These districts have made many efforts to educate those students with special needs within their districts' boundaries, causing a sharp decline in SELPA enrollment. The encroachment of the cost of providing transportation services to Special Education and regular education students is projected at \$0.7 million which is offset by a transfer from categorical programs.

Negotiations with bargaining units have not been finalized for 2007/08. The District is in the process of negotiating a total compensation package based on budgeted funds.

Any unspent categorical funds as of June 30th will be reduced from 2007/08 budgets and re-appropriated in the 2008/09 school year. As a point of information, at the end of the 2006/07 year, \$6.0 million was reduced from unrestricted and restricted appropriations and re-appropriated in the 2007/08 school year. The major expenditure highlights are listed below:

Unrestricted Expenditure Changes - \$ 0.1 M

- \$ 0.4 M Adjusted employee salary and benefits

+ \$ 0.3 M PTA/ASB reimbursements and donations

Restricted Expenditure Changes - \$ 0.4 M

- \$ 0.5 M State funded Pre Kindergarten Family Literacy Grant reallocated to Fund 12 (Child Development Fund)

+ \$ 0.2 M Increase in existing grants such as the Orange County School Nursing Program, LEA MediCal reimbursements, the Special Education IDEA Basic Grant, and the Special Education entitlement

- \$ 0.1 M Reduction to categorical programs such as the Prop 49 After School Program and the Teacher Recruitment grant

OTHER FINANCING SOURCES AND USES

Transfers In are estimated to be unchanged from those projected at First Interim. Transfers Out are estimated to increase by \$0.1 million due to Laptop revenue received after the First Interim report and transferred to Fund 21 to make the debt service payment as well as an increase to the General Fund contribution to the Deferred Maintenance Fund (Fund 14).

GENERAL FUND OUTLOOK

General Fund unrestricted revenues for the 2007/08 fiscal year declined by \$1.4 million in Revenue Limit sources. The source of this decline is largely attributable to declining enrollment which will cost the District a total of at least \$3.6 million in Revenue Limit monies through 2010/11. The District is able to self-certify a Positive Certification under the requirements of AB1200 meaning that the District will be able to meet its financial obligations over the next 2 years. It must be noted, however, that to accomplish this feat, cuts of \$6.6 million are recommended.

The District utilized the services of a Budget Advisory Committee to identify spending priorities for the 2008/09 year. A report from that group will be presented to the Board. The Committee examined reasons for the current District financial situation which include but are not limited to:

- A decline of 259 students in the 2006/07 budget year
- Staffing cuts called for in the adopted budget were not maximized

- Continued growth in encroachments and contributions from the General Fund to restricted programs including Special Education, Special Education Transportation, Home-to-School Transportation and the Laptop 1:1 Program

Each of these areas needs to be examined in greater detail in the coming weeks.

The outlook at the State level presents reasons for concern as well. With the State facing a potential \$16.8 billion structural imbalance in its spending plan through 2008/09, it does not appear that tax collections will be strong enough to support both a full funding of Proposition 98. It is widely speculated that the State will consider the suspension of Proposition 98 and/or deficit the COLA of approximately 7%. Although the days ahead may prove difficult, there are some positive signs for the Fullerton School District. The declining enrollment that was experienced in 2006/07 has moderated during the current year. The same trend appears countywide when studying enrollment numbers for the County's 28 districts. It is too early to say whether this is an anomaly or a trend. The District is experiencing positive relationships with its Associations and, with input from the Budget Advisory Committee and other groups, we believe we will be able to weather the storm while maintaining the excellent programs and reputation of the Fullerton School District.

FULLERTON SCHOOL DISTRICT BUDGET ASSUMPTIONS

2007-08 Assumptions

Average Daily Attendance (ADA)

K-12 Average Daily Attendance (ADA) is projected to be 13,130. Total ADA including County Community Schools is projected to be 13,176.

Revenue Limit

The projected Base Revenue Limit (BRL) funding was \$5,557.24, which reflected an increase of \$241 per ADA over the funding for the 2006-07 fiscal year. The increase was predicated on a proposed Cost of Living Adjustment (COLA) of 4.53%. The total revenue limit was projected to be \$74.8 million. Note: Because of declining enrollment the District actually received \$73.3 million or a reduction of 2%.

The proposed State budget provides no funding for additional equalization aid for 2007-08. However, the 2006-07 equalization aid funding of \$73.09 was a permanent addition to the District's base Revenue Limit per ADA.

State Revenue

A Cost of Living Adjustment of 4.53% has been proposed for most State categorical programs. In January, the Governor plans to recoup \$360 million from unspent categorical programs and State Aid. As of January 31, 2008, no information was available as to what programs might be reduced. The Governor also plans to defer \$1.3 billion of K-14 apportionment from July to September. Special Education is slated to receive less than the full 4.53 percent COLA. The state funds only the state's share of the COLA, with federal sources funding the federal share. No COLA is applied to the current year federal share of Special Education.

Lottery funding is projected to be \$143 per annual ADA. The unrestricted lottery funding is \$121 and the restricted is \$22. The restricted money is available for instructional supplies, textbooks, etc. as specified in the voter approval.

Mandated Cost reimbursements have been deferred indefinitely. Preparation of claims will continue so that reimbursements can be received when the State budgets the mandated payments. Claim preparation costs will be included in the budget.

Funding for K-3 Class-Size Reduction is projected to be \$1,071 per student for Option 1 and \$535 for Option 2. Grade levels 1-2 at all elementary schools will continue to participate in the full-day program with a staffing ratio of 20:1. Three schools participate in Option 1 for kindergarten. The remainder of kindergarten classes use Option 2 (early bird/late bird schedule). Four schools use Option 1 in third grade.

Local Revenues

Local revenues will be budgeted based on their prior year levels with adjustments for any known changes. Donations and reimbursements from Associated Student Body, Booster organizations and other outside agencies are budgeted when they occur and are not included in budget development.

Expenditure Factors

Salaries are projected based upon positions authorized by the Board of Trustees. Salary placement is in accordance with negotiated agreements with the bargaining units.

Annual step and column increases are budgeted for all qualified staff. Vacant and growth positions are estimated at the median cost for classified positions and at Column 3 Step 1-6 average for Certificated positions.

Salary schedule increases included 2% in the 2007-08 budget.

Employee Benefits

Statutory benefits are determined by State or federal mandates. The current rates are:

STRS	8.25%
PERS	13.02%
OASDI	6.20%
Medicare	1.45%
Workers' Comp	.94%
SUI	0.05%

Health and Welfare benefits are budgeted at the current level.

Staffing Ratios

The following staffing ratios are guidelines to be used to determine the number of teachers and classrooms needed for the 2007-08 school year.

State Maximum Staffing*

Kindergarten	33:1
Grade 1-2	20:1
Grade 3	32:1
Grades 4 – 5	37:1
Grades 6 – 8	37:1

*Teacher agreement has established 30:1 for non-CSR Districtwide average.

Basic Supply Allocations

The budget for basic supply allocations for each school site will be based on the following formulas:

Kindergarten – 6

Basic - \$45 per pupil based on the 2006-07 CBEDS enrollment report
Computer Repairs - \$40 per pupil in 1:1 Laptop environment.

Grades 7 – 8

Basic - \$50 per pupil based on the 2006-07 CBEDS enrollment report
Computer Repairs - \$40 per pupil in 1:1 Laptop environment.

2008-09 Assumptions

Average Daily Attendance (ADA)

K-12 Average Daily Attendance (ADA) for 2008-09 is projected to be 12,985 due to declining enrollment of 150 kids from 2007-08. Total ADA including County Community Schools is projected to be 13,032.

Revenue Limit

The Revenue Limit is first increased by 4.94% statutory COLA, then reduced by a deficit factor of 6.99%. The net result is a reduction of about -2.40%. The projected Base Revenue Limit (BRL) funding before applying the deficit factor is \$5,832.24 per ADA. After applying the deficit factor of 6.99%, it becomes \$5,424.57 per ADA, which is -\$132.67/ADA less than the 2007-08 BRL funding of \$5,557.24. The decrease of -\$132.67 is based on a proposed COLA of 4.94% and reducing the BRL funding by a 6.99% deficit. This results in a net loss of \$5 million in Revenue Limit funding prior to the Governor's proposed changes. Total Revenue Limit projected for 2008-09 is \$71.3 million.

State Revenue

The Governor has proposed an overall 6.5% reduction to State categorical programs and Special Education (state and local share only). Special Education gets -6.50% COLA or a cut of some \$30 per ADA. Reduction in Special Education funding creates another major shortfall that the District will need to backfill in addition to other State and local budget cuts.

A slight increase in Lottery funding is projected to be \$143.50 per annual ADA. The unrestricted lottery funding is \$121 and the restricted is \$22.50.

Funding for K-3 Class-Size Reduction is projected to be reduced -6.50% from 2007-08 - \$1,001 per student for Option 1 and \$500 for Option 2.

Local Revenues

Local revenues will be budgeted based on their prior year levels with adjustments for any known changes.

Expenditure Factors

Salary schedule increases included 0% in the 2008-09 budget.

No inflationary increases to purchases of goods and services are budgeted in 2008-09.

One-time expenditures included in the 2007-08 budget will not be carried forward into the 2008-09 budget.

2009-10 Assumptions

Average Daily Attendance (ADA)

K-12 Average Daily Attendance (ADA) is projected to be 12,816 due to declining enrollment of 175 students from 2008-09. Total ADA including County Community Schools is projected to be 12,862.

Revenue Limit

The Revenue Limit is first increased by a 3.0% statutory COLA, then reduced by a deficit factor of 6.99%. The net result is a reduction of about -3.00%. The projected Base Revenue Limit (BRL) funding before applying the deficit factor is \$6,007.24 per ADA. After applying the deficit factor of -6.99%, it becomes \$5,587.34 per ADA, which is \$162.77/ADA more than the 2008-09 BRL funding of \$5,424.57.

State Revenue

A Cost of Living Adjustment of 3% has been proposed for most State categorical programs and Special Education. Programs that will not receive a COLA are GATE and Pupil Transportation. Special Education receives a 3% COLA for State and local share only. The State funds only the State's share of the COLA, with federal sources funding the federal share.

A slight increase in Lottery funding is projected to be \$143.50 per annual ADA. The unrestricted lottery funding is \$121 and the restricted is \$22.50.

Funding for K-3 Class-Size Reduction is projected to be 3% from 2008-09 – \$1,031 per student for Option 1 and \$515 for Option 2.

Local Revenues

Local revenues will be budgeted based on their prior year levels with adjustments for any known changes.

Expenditure Factors

Salary schedule increases included 0% in the 2009-10 budget.

No inflationary increases to purchases of goods and services are budgeted in 2009-10.

One-time expenditures included in the 2008-09 budget will not be carried forward into the 2009-10 budget.

Multi-Year Assumptions For 2008-09 and 2009-10

The following table reflects the District assumptions for the current and two subsequent years.

Factors	2007-08	2008-09	2009-10
Revenue Limit COLA/State	4.53%	4.94%	3.00%
Revenue Limit Deficit	0.00%	-6.99%	-6.99%
Special Education COLA (State & Local Share)	4.53%	-6.50%	3.00%
Categorical Program COLA	4.53%	-6.50%	3.00%
California Lottery	Base	\$121	\$121
	Prop 20	\$22	\$22.50
Interest Rate for 10-year Treasuries	4.20%	4.10%	4.80%
California Consumer Price Index (CPI)	3.20%	2.70%	2.50%
Other Expenses (supplies, services and equipment)	3.20%	0.00%	0.00%
Revenue Limit ADA (Due to declining enrollment, prior year ADA total is used for RL calculation)	13,213.64	13,176.78	13,031.53
CBEDS Growth/Decline(-)	-30	-150	-175
ADA Growth/Decline(-)	-36	-145	-169

Proposed Budget Reductions

About two months ago, the Governor announced a record \$14.5 billion revenue shortfall. The number has grown since to \$16.5 billion. Some estimates of the deficit go as high as \$19-\$20 billion. Problems arising from tax (revenue), the declining housing market, weakening economic outlook, and rising costs have created a state budget crisis. The Governor proposes cutting across the board to bring the State's budget back into balance. School Districts are especially hit hard with cuts to programs and other revenue dollars, as much as ten percent. The following are lists of budget-balancing actions to take place in the subsequent two years for Fullerton School District:

2008-09 Budget Reductions and Adjustments:		Amount
1)	Reduce Certificated Staff (Retirement/Layoff)	\$2,368,225
2)	Reduce District-Level Administrators	\$182,102
3)	Reduce District-Level Classified Support	\$328,694
4)	Reduce Division Cost Operations	\$656,024
5)	Re-Evaluate Clerical Staff Ratio	\$420,778
6)	Reduce Maintenance & Operations Services	\$100,000
7)	Reduce Custodial Services	\$125,968
8)	Minimize Home to School Transportation	\$268,617
9)	Utilize Categorical Flexibility	\$158,839
10)	Expenditure Shifts	\$353,955
11)	Recapture Insurance Fund Reserves	\$201,075
12)	Other	\$385,915
Total Reduction for 2008-09		\$5,550,192

2009-10 Budget Reductions and Adjustments:		Amount
1)	Reduce Certificated Staff (Retirement/Layoff)	\$483,322
2)	Reduce Site-Level Classified Staff	\$538,858
3)	Reduce District-Level Classified Support	\$67,797
4)	Reduce Division Cost Operations Adjustment	-\$7,541
Total Reduction for 2009-10		\$1,082,436

2 Year Total \$6,632,628

Calculation for 2009-10

2008-09 Total	\$5,550,192
Less: One-Time	-\$373,606
Net: On-Going	\$5,176,586
Add: 2009-10 New Reductions	\$1,082,436
2009-10 Total (On-Going and New)	\$6,259,022

The District proposes a reduction of \$5.5 million to the 2008-09 budget, of which \$5.18 million are on-going cuts and \$.374 million are one time only. For 2009-10, reduction totals \$6.26 million, \$5.18 million are on-going from 2008-09 and \$1.08 million are new. These are minimal reductions to keep the District solvent and to meet the three percent reserve threshold.

**FULLERTON SCHOOL DISTRICT
SECOND INTERIM FINANCIAL REPORT CASHFLOW**

Ledger: 22 FULLERTON ELEMENTARY		CashFlow Projections As of: January 31, 2008														Accrual	Total
		Object	CB - Budget 06/01/07	July	August	September	October	November	December	January	Projected February	Projected March	Projected April	Projected May	Projected June		
Beginning Cash Balance (Calc)			8,099,876	12,162,759	14,065,281	11,776,676	10,499,219	9,089,842	22,326,172	16,928,837	16,867,365	12,589,149	20,020,803	14,349,926			
Receipts																	
Revenue Limit																	
State Aid	8010-8019	41,056,694	6,867,315	664,470	3,296,360	3,321,247	3,321,247	3,321,247	3,321,247	5,397,538	2,427,897	2,427,897	2,227,897	2,743,372	1,718,961	41,056,694	
Property Tax	8020-8079	31,849,815	1,701,685	252,111	893,548	234,764	2,568,330	11,578,531	1,679,357	123,596	1,713,501	9,558,424	1,155,848	336,140	53,981	31,849,815	
Other	8080-8099	507,141	-	-	-	-	-	-	-	-	-	-	-	505,448	1,693	507,141	
Federal Revenues	8100-8299	8,078,205	7,940	198,076	20,288	640,754	56,309	232,799	933,098	147,235	1,166,028	326,437	795,559	1,554,247	1,999,436	8,078,205	
Other State Revenues	8300-8599	20,190,697	9,897	386,309	1,740,413	3,149,990	1,693,818	1,826,611	1,310,749	2,986,289	878,351	2,269,005	700,123	3,645,135	(405,993)	20,190,697	
Other Local Revenues	8600-8799	9,388,498	(585)	579,453	321,088	1,142,768	731,872	2,449,037	952,003	675,723	541,928	1,788,087	499,616	1,808,377	(2,100,867)	9,388,498	
Interfund Transfers In	8910-8929	68,000	609,127	-	-	-	(541,127)	-	-	323	13,932	-	-	(14,254)	(0)	68,000	
All Other Financing Sources	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions	8980-8990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Assets (Calc)	9111-9499	-	2,668,627	3,837,719	(305,036)	2,171,333	27,574	(93,244)	403,010	43,556	148,876	(7,007)	(140,232)	(9,609,248)	(600,000)	(1,454,073)	
Total Receipts			11,864,006	5,918,137	5,966,660	10,660,856	7,858,023	19,314,982	8,599,463	9,374,259	6,890,513	16,362,842	5,238,810	969,216	667,211	109,684,977	
Disbursements																	
Certificated Salaries	1000-1999	55,079,680	879,008	986,545	5,083,270	5,222,011	5,224,694	7,097	10,445,325	5,291,350	5,469,421	5,294,022	5,300,278	5,446,018	430,640	55,079,680	
Classified Salaries	2000-2999	18,177,225	4,393	867,426	1,054,530	1,691,849	1,764,558	1,769,746	1,777,863	1,640,552	1,682,190	1,549,532	1,661,765	2,798,810	(85,988)	18,177,225	
Employee Benefits	3000-3999	19,399,524	932,589	168,020	1,246,905	2,531,990	801,709	2,404,481	801,083	1,649,358	2,571,312	642,657	2,515,108	1,761,376	1,372,938	19,399,524	
Supplies and Services	4000-5999	22,843,612	393,250	823,864	872,844	1,835,841	1,215,572	1,339,112	1,299,806	981,078	1,492,653	1,026,354	1,665,624	2,863,821	7,033,792	22,843,612	
Capital Outlays	6000-6999	330,484	-	44,058	40,150	50,569	130	2,268	-	(7,466)	4,475	126,517	-	(17,934)	87,718	330,484	
Other Outgo	7000-7499	1,902,939	18,076	198,285	18,076	(144,057)	197,781	555,622	89,964	54,675	78,722	322,347	37,779	323,031	152,638	1,902,939	
Interfund Transfers Out	7600-7629	1,507,804	1,235,224	-	-	-	218,302	-	40,971	44,930	44,345	35,573	43,350	63,432	(218,322)	1,507,804	
All Other Financing Uses	7630-7999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liabilities (Calc)	9500-9699	-	4,338,583	927,418	(60,511)	750,110	(155,347)	325	(459,009)	(218,745)	(174,389)	(65,814)	(314,217)	(5,051,295)	(1,800,000)	(2,282,890)	
Audit Adjustments	9792-9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Operating Accounts	9900-9999	-	-	-	-	-	-	-	795	-	-	-	-	-	-	795	
Total Disbursements			7,801,123	4,015,615	8,255,265	11,938,313	9,267,399	6,078,652	13,996,798	9,435,731	11,168,729	8,931,188	10,909,687	8,187,258	6,973,415	116,959,173	
Ending Cash Balance (Calc)			12,162,759	14,065,281	11,776,676	10,499,219	9,089,842	22,326,172	16,928,837	16,867,365	12,589,149	20,020,803	14,349,926	7,131,883	-	-	
Ending Cash Balance	9110		12,162,759	14,065,281	11,776,676	10,499,219	9,089,842	22,326,172	16,928,837	-	-	-	-	-	-	-	
Difference			-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Source: CDD GL230_64

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: *Deirdre Hovey* Date: 3/12/08
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 11, 2008 Signed: *Lynn Thornley*
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 fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Gary Cardinale, Ed.D. Telephone: 714-447-7412
Title: Asst. Superintendent, Business Services E-mail: gary_cardinale@fsd.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 has not changed since first interim by more than two percent in any of the current or two subsequent years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment has not changed since first interim by more than two percent in any of the current or two subsequent years.	X	
3	ADA to Enrollment Ratio	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for the current and two subsequent years has not changed since first interim by more than two percent.		X
5	Salaries and Benefits	Projected ratios of salaries and benefits to total expenditures for the current and two subsequent years are consistent with historical ratios.		X
6	Other Revenues and Expenditures	Projected other operating revenues and expenditures (e.g., federal revenue, other state revenue, books and supplies) for the current and two subsequent years have not changed since first interim by more than five percent.		X
7A	Deferred Maintenance	If applicable, changes occurring since first interim meet the required deferred maintenance facilities funding.	X	
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	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent years.		X
9A	Ending Fund Balance	Projected general fund ending balance will be positive at the end of the current and two subsequent years.	X	
9B	Cash Balance	Projected general fund cash balance will be positive at the end of the current year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent 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 resources 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 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 programs, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than five percent for any of the current or two subsequent years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for any of the current or two subsequent years?		X
S7A	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in the estimates for OPEB unfunded liabilities?	X	X
S7B	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)? • If yes, have there been changes since first interim in the estimates for other self-insured benefits?	X	X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X X 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) • Classified? (Section S8B, Line 3)	n/a 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 year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current 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 year and current year?		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 year or current year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2007-08			
		Original Budget	Board Approved Operating Budget	2007-08 Actuals to Date	2007-08 Projected Totals
01I	General Fund / County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits		G		
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund			G	
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund		G	G	G
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Other Funds				
RLI	Revenue Limit Summary	S	S		S
ROP	Regional Occupational Program				
01CSI	General Fund / County School Service Fund				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	73,249,874.00	73,413,650.00	43,021,456.57	73,413,650.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,808,437.00	8,078,205.00	2,089,264.35	8,078,205.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,583,964.00	20,190,697.00	10,117,787.04	20,190,697.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,086,607.00	9,388,498.00	6,175,635.34	9,388,498.00	0.00	0.0%
5) TOTAL, REVENUES			105,728,882.00	111,071,050.00	61,404,143.30	111,071,050.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	54,022,575.00	55,079,680.00	27,847,950.54	55,079,680.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,400,456.00	18,177,225.00	8,930,364.26	18,177,225.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,871,107.00	19,399,524.00	8,886,731.42	19,399,524.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,235,260.00	13,703,196.00	4,096,170.08	13,703,196.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,680,521.00	9,140,416.00	3,684,118.81	9,140,416.00	0.00	0.0%
6) Capital Outlay		6000-6999	226,279.00	330,484.00	137,175.24	330,484.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,995,177.00	2,005,177.00	933,747.55	2,005,177.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(142,726.00)	(102,238.00)	0.00	(102,238.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			107,288,648.00	117,733,464.00	54,516,257.90	117,733,464.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,559,767.00)	(6,662,414.00)	6,887,885.40	(6,662,414.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	609,127.00	68,000.00	68,000.00	68,000.00	0.00	0.0%
b) Transfers Out		7610-7629	1,235,224.00	1,507,804.00	1,494,497.00	1,507,804.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			(626,097.00)	(1,439,804.00)	(1,426,497.00)	(1,439,804.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,185,864.00)	(8,102,218.00)	5,461,388.40	(8,102,218.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,490,568.00	13,601,751.00		13,601,751.00	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)			12,490,568.00	13,601,751.00		13,601,751.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,490,568.00	13,601,751.00		13,601,751.00		
2) Ending Balance, June 30 (E + F1e)			10,304,704.00	5,499,533.00		5,499,533.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	300,000.00	300,000.00		300,000.00		
Prepaid Expenditures		9713	800,000.00	800,000.00		800,000.00		
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	7,855,738.00	4,299,533.00		4,299,533.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,248,966.00	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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	42,562,615.00	41,022,601.00	24,079,038.14	41,022,601.00	0.00	0.0%
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	34,093.00	34,093.00	34,093.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	263,935.00	258,788.00	129,393.46	258,788.00	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	304,010.00	338,522.00	189,937.34	338,522.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	26,000,089.00	26,364,124.00	14,706,179.10	26,364,124.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,233,345.00	1,028,058.00	1,110,122.72	1,028,058.00	0.00	0.0%
Prior Years' Taxes		8043	658,174.00	1,451,990.00	995,422.18	1,451,990.00	0.00	0.0%
Supplemental Taxes		8044	1,706,046.00	1,938,630.00	1,307,568.34	1,938,630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	429,638.00	429,637.60	429,638.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	40,065.00	40,064.69	40,065.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			72,718,214.00	72,906,509.00	43,021,456.57	72,906,509.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,783,830.00)	(1,783,830.00)	0.00	(1,783,830.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,783,830.00	1,783,830.00	0.00	1,783,830.00	0.00	0.0%
ROC/P Apprentice Hours Transfer	6350	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%
PERS Reduction Transfer		8092	531,660.00	507,141.00	0.00	507,141.00	0.00	0.0%
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%
TOTAL, REVENUE LIMIT SOURCES			73,249,874.00	73,413,650.00	43,021,456.57	73,413,650.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,034,703.00	2,053,156.00	0.01	2,053,156.00	0.00	0.0%
Special Education Discretionary Grants		8182	240,213.00	240,145.00	0.03	240,145.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,941,704.00	5,452,273.00	1,726,577.93	5,452,273.00	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	56,606.00	79,932.00	50,437.42	79,932.00	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	1,535,211.00	252,699.00	312,248.96	252,699.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,808,437.00	8,078,205.00	2,089,264.35	8,078,205.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	552,391.00	635,499.00	667,508.88	635,499.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	132,445.00	138,397.00	64,162.50	138,397.00	0.00	0.0%
Home-to-School Transportation	7230	8311	496,863.00	496,863.00	186,822.60	496,863.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	741,820.00	741,820.00	283,812.40	741,820.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,331,360.00	4,331,360.00	1,157,208.00	4,331,360.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	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%
State Lottery Revenue		8560	1,887,390.00	1,887,390.00	585,879.51	1,887,390.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	204,165.00	204,165.00	40,608.00	204,165.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	215,517.00	215,517.00	173,361.00	215,517.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590	985,568.00	1,012,197.00	848,097.00	1,012,197.00	0.00	0.0%
Staff Development	7292, 7294, 7295, 7296, 7305	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	225,320.00	111,147.07	225,320.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	30,854.00	28,278.00	0.96	28,278.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	10,273.00	6,536.00	122.00	6,536.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	401,536.00	345,866.00	201,416.00	345,866.00	0.00	0.0%
Professional Development Block Grant	7393	8590	748,470.00	748,470.00	595,902.00	748,470.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Targeted Instructional Improvement Block Grant	7394	8590	1,136,484.00	1,136,484.00	925,874.00	1,136,484.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	2,632,418.00	3,435,149.00	1,903,804.40	3,435,149.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	351,306.00	351,306.00	351,306.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,076,410.00	4,250,080.00	2,020,754.72	4,250,080.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,583,964.00	20,190,697.00	10,117,787.04	20,190,697.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	3,000.00	3,000.00	0.00	3,000.00	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	39,000.00	39,000.00	24,600.75	39,000.00	0.00	0.0%
Interest		8660	740,000.00	901,200.00	451,384.41	901,200.00	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								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	124,000.00	124,000.00	101,337.60	124,000.00	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	31,712.00	26,711.97	31,712.00	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	470,152.00	1,691,856.00	1,154,415.19	1,691,856.00	0.00	0.0%
Tuition		8710	450,000.00	337,275.00	237,276.00	337,275.00	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	6,260,455.00	6,260,455.00	4,179,909.42	6,260,455.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,086,607.00	9,388,498.00	6,175,635.34	9,388,498.00	0.00	0.0%
TOTAL, REVENUES			105,728,882.00	111,071,050.00	61,404,143.30	111,071,050.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Teachers' Salaries		1100	45,674,292.00	46,239,105.00	22,915,963.79	46,239,105.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,984,075.00	1,975,937.00	1,073,170.37	1,975,937.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,983,921.00	5,280,487.00	3,161,239.54	5,280,487.00	0.00	0.0%
Other Certificated Salaries		1900	1,380,287.00	1,584,151.00	697,576.84	1,584,151.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			54,022,575.00	55,079,680.00	27,847,950.54	55,079,680.00	0.00	0.0%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	4,296,092.00	4,852,967.00	2,084,636.31	4,852,967.00	0.00	0.0%
Classified Support Salaries		2200	6,672,659.00	6,660,957.00	3,803,752.40	6,660,957.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	945,678.00	1,099,897.00	580,420.56	1,099,897.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,104,902.00	5,147,406.00	2,278,164.37	5,147,406.00	0.00	0.0%
Other Classified Salaries		2900	381,125.00	415,998.00	183,390.62	415,998.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,400,456.00	18,177,225.00	8,930,364.26	18,177,225.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,401,724.00	4,473,706.00	1,862,219.69	4,473,706.00	0.00	0.0%
PERS		3201-3202	1,418,795.00	1,469,133.00	737,840.14	1,469,133.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,073,268.00	2,136,834.00	1,049,991.29	2,136,834.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,194,681.00	9,485,904.00	4,761,438.28	9,485,904.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,987.00	46,585.00	12,433.40	46,585.00	0.00	0.0%
Workers' Compensation		3601-3602	681,820.00	693,277.00	165,259.82	693,277.00	0.00	0.0%
OPEB, Allocated		3701-3702	536,567.00	597,381.00	288,474.53	597,381.00	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	498,865.00	477,304.00	(9,230.35)	477,304.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,400.00	19,400.00	8,304.62	19,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,871,107.00	19,399,524.00	8,886,731.42	19,399,524.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	942,568.00	1,478,154.00	991,462.54	1,478,154.00	0.00	0.0%
Books and Other Reference Materials		4200	20,011.00	47,865.00	6,281.76	47,865.00	0.00	0.0%
Materials and Supplies		4300	4,672,227.00	11,146,081.00	2,557,385.46	11,146,081.00	0.00	0.0%
Noncapitalized Equipment		4400	600,454.00	1,031,096.00	541,040.32	1,031,096.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,235,260.00	13,703,196.00	4,096,170.08	13,703,196.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	386,697.00	587,579.00	231,376.75	587,579.00	0.00	0.0%
Dues and Memberships		5300	34,324.00	41,620.00	31,365.50	41,620.00	0.00	0.0%
Insurance		5400-5450	285,385.00	285,385.00	0.00	285,385.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,867,000.00	1,867,000.00	1,074,937.76	1,867,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	333,513.00	383,373.00	177,251.10	383,373.00	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	(172,090.00)	(259,519.00)	(116,340.17)	(259,519.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,744,096.00	6,011,270.00	2,207,795.81	6,011,270.00	0.00	0.0%
Communications		5900	201,596.00	223,708.00	77,732.06	223,708.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,680,521.00	9,140,416.00	3,684,118.81	9,140,416.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	13,279.00	13,279.00	792.84	13,279.00	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	163,000.00	177,446.00	78,826.79	177,446.00	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	48,000.00	43,626.74	48,000.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	91,759.00	13,928.87	91,759.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			226,279.00	330,484.00	137,175.24	330,484.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	10,000.00	1,620.00	10,000.00	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	210,300.00	210,300.00	0.00	210,300.00	0.00	0.0%
Payments to County Offices		7142	624,000.00	624,000.00	231,777.84	624,000.00	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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		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	425,339.00	425,339.00	238,429.92	425,339.00	0.00	0.0%
Other Debt Service - Principal		7439	735,538.00	735,538.00	461,919.79	735,538.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,995,177.00	2,005,177.00	933,747.55	2,005,177.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(142,726.00)	(102,238.00)	0.00	(102,238.00)	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(142,726.00)	(102,238.00)	0.00	(102,238.00)	0.00	0.0%
TOTAL, EXPENDITURES			107,288,649.00	117,733,464.00	54,516,257.90	117,733,464.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	561,127.00	20,000.00	20,000.00	20,000.00	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	48,000.00	48,000.00	48,000.00	48,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			609,127.00	68,000.00	68,000.00	68,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	574,435.00	587,742.00	574,435.00	587,742.00	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	660,789.00	920,062.00	920,062.00	920,062.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,235,224.00	1,507,804.00	1,494,497.00	1,507,804.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(626,097.00)	(1,439,804.00)	(1,426,497.00)	(1,439,804.00)	0.00	0.0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	12,821.00	12,821.06	12,785.00	12,821.06	0.00	0%
2. Special Education	345.13	345.13	345.13	345.13	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	46.65	47.45	46.65	47.45	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	13,212.78	13,213.64	13,176.78	13,213.64	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	13,212.78	13,213.64	13,176.78	13,213.64	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	137,000.00	170,889.00	170,889.00	170,889.00	0.00	0%
17. High School	0.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	137,000.00	170,889.00	170,889.00	170,889.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupil 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. Pupil Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)	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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	73,413,650.00	-2.77%	71,383,111.00	1.86%	72,712,102.00
2. Federal Revenues	8100-8299	8,078,205.00	0.00%	8,078,205.00	0.00%	8,078,205.00
3. Other State Revenues	8300-8599	20,190,697.00	-5.02%	19,177,336.00	0.60%	19,292,566.00
4. Other Local Revenues	8600-8799	9,388,498.00	-4.99%	8,920,235.00	2.27%	9,122,309.00
5. Other Financing Sources	8910-8999	68,000.00	4.30%	70,924.00	2.50%	72,697.00
6. Total (Sum lines A1 thru A5)		111,139,050.00	-3.16%	107,629,811.00	1.53%	109,277,879.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				55,079,680.00		56,231,094.00
b. Step & Column Adjustment				1,151,414.00		1,185,561.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,079,680.00	2.09%	56,231,094.00	2.11%	57,416,655.00
2. Classified Salaries						
a. Base Salaries				18,177,225.00		18,375,964.00
b. Step & Column Adjustment				198,739.00		212,312.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,177,225.00	1.09%	18,375,964.00	1.16%	18,588,276.00
3. Employee Benefits	3000-3999	19,399,524.00	3.66%	20,108,660.00	0.32%	20,172,103.00
4. Books and Supplies	4000-4999	13,703,196.00	-7.08%	12,732,331.00	1.69%	12,947,006.00
5. Services and Other Operating Expenditures	5000-5999	9,140,416.00	-3.84%	8,789,854.00	1.72%	8,941,135.00
6. Capital Outlay	6000-6999	330,484.00	-0.74%	328,038.00	0.32%	329,094.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	2,005,177.00	-2.74%	1,950,298.00	1.21%	1,973,980.00
8. Direct Support/Indirect Costs	7300-7399	(102,238.00)	0.00%	(102,238.00)	0.00%	(102,238.00)
9. Other Financing Uses	7600-7699	1,507,804.00	-3.02%	1,462,284.00	-11.04%	1,300,837.00
10. Other Adjustments				(11,585,382.00)		(12,370,211.00)
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		119,241,268.00	-9.18%	108,290,903.00	0.84%	109,196,637.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,102,218.00)		(661,092.00)		81,242.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,601,751.00		5,499,533.00		4,838,441.00
2. Ending Fund Balance (Sum lines C and D1)		5,499,533.00		4,838,441.00		4,919,683.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,200,000.00		1,200,000.00		1,200,000.00
b. Designated for Economic Uncertainties	9770	4,299,533.00		3,638,441.00		3,719,683.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		5,499,533.00		4,838,441.00		4,919,683.00
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	4,299,533.00		3,638,441.00		3,719,683.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	3,132,117.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		7,431,650.00		3,638,441.00		3,719,683.00
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22)						
		13,130.13		12,984.88		12,815.65
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		119,241,268.00		108,290,903.00		109,196,637.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		119,241,268.00		108,290,903.00		109,196,637.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,577,238.04		3,248,727.09		3,275,899.11
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,577,238.04		3,248,727.09		3,275,899.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	5,315.97	5,316.24	5,316.24
2. Inflation Increase	0041	242.00	241.00	241.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,557.97	5,557.24	5,557.24
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	5,557.97	5,557.24	5,557.24
b. Revenue Limit ADA	0033	13,212.84	13,213.64	13,213.64
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	73,436,568.33	73,431,368.75	73,431,368.75
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	73,500.00	70,124.00	70,124.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	98,426.00	100,636.00	100,636.00
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	73,608,494.33	73,602,128.75	73,602,128.75
DEFICIT CALCULATION				
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000	1.00000
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	73,608,494.33	73,602,128.75	73,602,128.75
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	27,028.00	34,656.00	34,656.00
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	531,660.00	507,141.00	507,141.00
22. PERS Safety Adjustment	0205	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(504,632.00)	(472,485.00)	(472,485.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	73,103,862.33	73,129,643.75	73,129,643.75

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	30,165,599.00	31,809,750.00	31,809,750.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	40,065.00	40,065.00
28. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	30,165,599.00	31,849,815.00	31,849,815.00
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	42,938,263.33	41,279,828.75	41,279,828.75
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	385,648.00	257,228.00	257,228.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(385,648.00)	(257,228.00)	(257,228.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	42,552,615.33	41,022,600.75	41,022,600.75

OTHER NON REVENUE LIMIT ITEMS

(Should be recorded in Object 8311)

43. Core Academic Program	9001	306,000.00	165,245.00	165,245.00
44. California High School Exit Exam	9002	102,000.00	407,736.00	407,736.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	144,391.00	62,521.00	62,521.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not changed by more than two percent in any of the current year or two subsequent fiscal years, 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 (2007-08)	13,213.64	13,213.64	0.0%	Met
1st Subsequent Year (2008-09)	13,175.98	13,176.78	0.0%	Met
2nd Subsequent Year (2009-10)	13,030.99	13,031.53	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not changed by more than two percent in any of the current year or two subsequent fiscal years, 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 (2007-08)	13,583	13,583	0.0%	Met
1st Subsequent Year (2008-09)	13,433	13,433	0.0%	Met
2nd Subsequent Year (2009-10)	13,233	13,233	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment Ratio

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

3A. Calculating the District's Historical ADA to Enrollment Ratio 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 (2004-05)	13,444	13,874	96.9%
Second Prior Year (2005-06)	13,425	13,890	96.7%
First Prior Year (2006-07)	13,166	13,612	96.7%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			97.3%

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 (2007-08)	13,130	13,583	96.7%	Met
1st Subsequent Year (2008-09)	12,985	13,433	96.7%	Met
2nd Subsequent Year (2009-10)	12,816	13,233	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected total revenue limit for any of the current 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 (2007-08)	72,875,891.00		
1st Subsequent Year (2008-09)	74,468,511.00	71,383,111.00	-4.1%	Not Met
2nd Subsequent Year (2009-10)	75,441,495.00	72,712,102.00	-3.6%	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)

Subsequent years project a net deficit in state revenue.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the current year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

5A. Calculating the District's Historical Average Ratio of Salaries and Benefits to Total 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		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2004-05)	79,298,412.87	94,606,858.34	83.8%
Second Prior Year (2005-06)	83,035,225.39	96,246,447.09	86.3%
First Prior Year (2006-07)	88,664,790.24	105,640,713.25	83.9%
	Historical Average Ratio:		84.7%
	District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):		82.7% to 86.7%

5B. Calculating the District's Projected Ratio of Salaries and Benefits to Total 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		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Fund 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2007-08)	92,656,429.00	117,733,464.00	78.7%	Not Met
1st Subsequent Year (2008-09)	94,715,718.00	106,828,619.00	88.7%	Not Met
2nd Subsequent Year (2009-10)	96,177,034.00	107,895,800.00	89.1%	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 salary and benefit costs to total expenditures has changed 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 salaries and benefits.

Explanation:
(required if NOT met)

Total expenditures reflect carryover from non-salary expenses. In subsequent years, assumptions include budget cuts totaling \$6.3 million.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues and expenditures by major object category for any of the current year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

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

6A. Calculating the District's Change by Major Object Category

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 MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYP1)	Percent Change	Status
Federal Revenue				
(Fund 01, Objects 8100-8299)				
Current Year (2007-08)	8,083,448.00	8,078,205.00	-0.1%	Met
1st Subsequent Year (2008-09)	8,083,448.00	8,078,205.00	-0.1%	Met
2nd Subsequent Year (2009-10)	8,083,448.00	8,078,205.00	-0.1%	Met
Other State Revenue				
(Fund 01, Objects 8300-8599)				
Current Year (2007-08)	20,629,234.00	20,190,697.00	-2.1%	Met
1st Subsequent Year (2008-09)	21,501,532.00	19,177,336.00	-10.8%	Not Met
2nd Subsequent Year (2009-10)	21,962,098.00	19,292,566.00	-12.2%	Not Met
Other Local Revenue				
(Fund 01, Objects 8600-8799)				
Current Year (2007-08)	9,019,822.00	9,388,498.00	4.1%	Met
1st Subsequent Year (2008-09)	9,407,674.00	8,920,235.00	-5.2%	Not Met
2nd Subsequent Year (2009-10)	9,642,866.00	9,122,309.00	-5.4%	Not Met
Books and Supplies				
(Fund 01, Objects 4000-4999)				
Current Year (2007-08)	14,512,676.00	13,703,196.00	-5.6%	Not Met
1st Subsequent Year (2008-09)	10,175,922.00	12,732,331.00	25.1%	Not Met
2nd Subsequent Year (2009-10)	10,508,908.00	12,947,006.00	23.2%	Not Met
Services and Other Expenditures				
(Fund 01, Objects 5000-5999)				
Current Year (2007-08)	8,752,337.00	9,140,416.00	4.4%	Met
1st Subsequent Year (2008-09)	8,962,393.00	8,789,854.00	-1.9%	Met
2nd Subsequent Year (2009-10)	9,204,378.00	8,941,135.00	-2.9%	Met

6B. Comparison of District Other Revenues and Expenditures to the Standard

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

- 1a. STANDARD NOT MET - One or more projected operating revenue or expenditure object categories have changed since first interim projections by more than five percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and descriptions of the methods and assumptions used in the projections.

<p>Explanation: (required if NOT met)</p>	<p>Other State Revenue: Subsequent years are projected with state deficits. Cash based donations are not reflected in 08/09 and 09/10 budgets. Subsequent budgets are based on 07/08 budgt reallocations.</p>	<p>Local Revenue: Books and Supplies:</p>
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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 (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance Account).

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

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

Deferred Maintenance Contribution	First Interim	Second Interim
	(Form 01CSI, Item 7A)	Projected Year Totals
1. Required ¹	561,444	561,444
2. Budgeted ²	574,435	587,742
	Status:	Met

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

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

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

<input type="checkbox"/>	Not applicable (district does not participate in the deferred maintenance program)
<input type="checkbox"/>	Other (explanation must be provided)

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

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

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

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	3,255,716.19	2,836,475.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		2,741,595.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

1/2% is not included in the Ongoing and Major Maintenance Account but is included in the District's contribution to the Deferred Maintenance Fund. The District meets the 3% requirement.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, does not exceed the following absolute percentage levels in any of the current year or two subsequent fiscal years:

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	13,130	12,985	12,816
District's Deficit Spending Standard Percentage Level:	1.0%	1.0%	1.0%

8A. 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 Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 01, Section E) (Form MYPI, Line C)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2007-08)	(8,102,218.00)	119,241,268.00	6.8%	Not Met	
1st Subsequent Year (2008-09)	(661,092.00)	108,290,903.00	0.6%	Met	
2nd Subsequent Year (2009-10)	81,242.00	109,196,637.00	N/A	Met	

8B. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - 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 both the unrestricted and restricted budgets, 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)

Funded ADA declined 295 in 07/08, resulting in a reduction to revenue.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2007-08)	5,499,533.00		Met
1st Subsequent Year (2008-09)	4,838,441.00		Met
2nd Subsequent Year (2009-10)	4,919,683.00		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 year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2007-08)	7,131,883.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves for each of the current year and two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out¹ and other financing uses:

Percentage Level	District ADA		
5% or \$53,000 ² (greater of)	0	to	300
4% or \$53,000 ² (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ An administrative unit (AU) of a special education local plan area (SELPA) may exclude the distribution of revenues to its participating members.

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B)	13,130	12,985	12,816
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:

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

- b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) (Form MYPI, Line F1b2):

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

10B. Calculating the District's Reserve Standard

DATA ENTRY: All data are extracted.

1. Total Expenditures, Transfers Out, and Uses (Criterion 8, Item 8A)
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent (Line B3 times line B4)
6. Reserve Standard - by Amount (\$53,000 for districts with less than 1,001 ADA, else 0)
7. District's Reserve Standard (Greater of line B5 or line B6)

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8, Item 8A)	119,241,268.00	108,290,903.00	109,196,637.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	119,241,268.00	108,290,903.00	109,196,637.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	3,577,238.04	3,248,727.09	3,275,899.11
6. Reserve Standard - by Amount (\$53,000 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)	3,577,238.04	3,248,727.09	3,275,899.11

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.

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	4,299,533.00	3,638,441.00	3,719,683.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Restricted Ending Fund Balance, if negative (Form 01I, Line F2) (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)	0.00	0.00	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	0.00	0.00
6. District's Available Reserves (Sum lines 1 thru 5)	4,299,533.00	3,638,441.00	3,719,683.00
District's Reserve Standard (Section 10B, Line 7):	3,577,238.04	3,248,727.09	3,275,899.11
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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 years:

Laptop lease payments are scheduled to occur through 2009/2010. The payments are partially funded.

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 any of the current year or 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

Projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the current year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the current year or two subsequent fiscal years have not changed by 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 Percentage Range:

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	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
Current Year (2007-08)	(9,486,303.00)	(9,610,433.00)	1.3%	Met
1st Subsequent Year (2008-09)	(9,894,214.00)	(10,015,077.00)	1.2%	Met
2nd Subsequent Year (2009-10)	(10,141,569.00)	(10,315,529.00)	1.7%	Met
1b. Transfers In, General Fund *				
Current Year (2007-08)	68,000.00	68,000.00	0.0%	Met
1st Subsequent Year (2008-09)	70,924.00	70,924.00	0.0%	Met
2nd Subsequent Year (2009-10)	72,697.00	72,697.00	0.0%	Met
1c. Transfers Out, General Fund *				
Current Year (2007-08)	1,453,526.00	1,507,804.00	3.7%	Met
1st Subsequent Year (2008-09)	1,453,526.00	1,462,284.00	0.6%	Met
2nd Subsequent Year (2009-10)	1,453,526.00	1,300,837.00	-10.5%	Not Met

1d. Capital Project Cost Overruns

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

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than five percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than five percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than five percent 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)

Transfers out: 2009/10: Debt service lease payments transferred to other funds ended in 08/09.

- 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)

S6. Long-term Commitments

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

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

DATA ENTRY : If First Interim data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for item 1b and to add any Other Commitments that were included in the First Interim (Other Commitments added through the use of the Add Other Commitments button, do not carry over from period to period at this time). 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)
- 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.

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Current Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases	4	2,416,146	1,041,486	1,518,516	1,089,238	623,931
Fund/Resource/Object:	21/0000/8970					
Certificates of Participation	22	7,540,000	565,915	567,920	569,515	565,377
Fund/Resource/Object:	01/0000/8011					
Other Postemployment Benefits	N/A					
Fund/Resource/Object:						
Supp Early Retirement Program	N/A					
Fund/Resource/Object:						
State School Building Loans	N/A					
Fund/Resource/Object:						
Compensated Absences	N/A					
Fund/Resource/Object:						
Other Long-term Commitments						
Commitment Type:	Capital Lease					
	3	468,136	216,913	216,913	216,913	54,228
Fund/Resource/Object:	01/0000/8011					
Commitment Type:	Capital Lease					
	4	1,379,770	376,036	376,036	376,036	376,036
Fund/Resource/Object:	01/0000/8011					
Commitment Type:	Redevelopment Loan					
	18	508,232	40,263	40,263	40,263	40,263
Fund/Resource/Object:	25/0000/8681					
Commitment Type:	CFD 20001-01					
	25	1,135,000	84,164	88,194	87,069	85,906
Fund/Resource/Object:	District 40					
Commitment Type:	CFD20001-01					
	25	18,225,000	1,453,181	1,452,044	1,454,274	1,450,066
Fund/Resource/Object:	District 48					
Total Annual Payments:			3,777,958	4,259,886	3,833,308	3,195,807
Percent Change Over Previous Year:				12.8%	-10.0%	-16.6%

S6B. Calculating the District's Change in Revenues

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the Prior Year column; otherwise, enter data for Prior Year. All other data are extracted.

	Prior Year (2006-07)	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4A)	71,633,959.82	72,872,416.00	71,383,111.00	72,712,102.00
Less: Adjustments for Revenue Limit Coding Changes Eff. 2007-08 (2006-07 Unaudited Actuals, Form RL, Lines 33-37)	579,274.00			
Adjusted Revenue Limit	71,054,685.82	72,872,416.00	71,383,111.00	72,712,102.00
Percent Change Over Previous Year:		1.7%	-2.0%	1.9%
Status:		Not Met	Met	Met

S6C. Comparison of the District's Long-term Commitments to Revenues

DATA ENTRY: Enter an explanation if Not Met.

- 1a. NOT MET - The change in annual payments for long-term commitments exceeds the change in ongoing revenues for any of the current year or two subsequent fiscal years. Explain how these long-term commitments will be funded in future years. For funding sources that will expire prior to the end of the commitment period, or are funded with one-time sources, provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if NOT met)

The District entered into additional Laptop lease purchases which are funded by parent paid contributions.

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 report.

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, click the appropriate button for item 1a and enter data into the first column, as applicable. Click the appropriate button for item 1b and enter data into the second column, as applicable.

- 1. a. Does your district provide postemployment benefits other than pensions? (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in the estimates for OPEB unfunded liabilities? (If No or n/a, skip items 2-4)

Yes
No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. Total liability for postemployment benefits other than pensions	14,179,061	14,179,061
a. Is total liability based on an estimate or actuarial study?	Actuarial	Actuarial
b. If based on an actuarial study, indicate the date of the study.	Jul 01, 2007	Jul 01, 2007
3. Amount of total liability that is unfunded	14,179,061	14,179,061

4. Comments:

S7B. Identification of the District's Unfunded Liability for Other Self-Insured Benefits

DATA ENTRY: First Interim data that exist will be extracted; otherwise, click the appropriate button for item 1a and enter data into the first column, as applicable. Click the appropriate button for item 1b and enter data into the second column, as applicable.

- 1. a. Does your district provide other self-insured benefits (e.g., workers' compensation)? (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in the estimates for other self-insured benefits? (If No or n/a, skip items 2-4)

Yes
No

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Total liability for providing the other self-insured benefits	1,849,524	1,849,524
a. Is total liability based on an estimate or actuarial study?	Actuarial	Actuarial
b. If based on an actuarial study, indicate the date of the study.	Mar 31, 2007	Mar 31, 2007
3. Amount of total liability that is unfunded	1,849,524	1,849,524

4. Comments:

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; 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 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?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2006-07)	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions	640.2	652.9	652.9	652.9

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
(2007-08)

1st Subsequent Year
(2008-09)

2nd Subsequent Year
(2009-10)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
7. Amount included for any tentative salary increases	1,009,082	1,009,082	1,009,082

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,865,858	6,276,468	6,715,821
3. Percent of H&W cost paid by employer	90%	90%	90%
4. Percent projected change in H&W cost over prior year	6.0%	7.0%	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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,288,879	1,300,221	1,312,183
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2006-07)	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-management) FTE positions	361.8	379.0	379.0	379.0

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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
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

7. Amount included for any tentative salary increases

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
	331,265	331,265	331,265

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

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
2,303,966	2,465,244	2,637,811
90%	90%	90%
6.0%	7.0%	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?

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
119,808	120,886	121,974
0.9%	0.9%	0.9%

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

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
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.):

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) (2006-07)	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions	72.6	74.9	74.9	74.9

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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
4. Amount included for any tentative salary increases	88,176	88,176	88,176

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	832,543	890,543	953,178
3. Percent of H&W cost paid by employer	90%	90%	90%
4. Percent projected change in H&W cost over prior year	6.0%	7.0%	7.0%

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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 year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A6	
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End of School District Second Interim Criteria and Standards Review

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Second Interim
2007-08 Projected Totals
Technical Review Checks

Fullerton Elementary

Orange County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and	

4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

INTERFD-DIR-SUPP-FN - (W) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero by function. PASSED

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

DUE-FROM=DUE-TO - (W) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

INTRAFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by function. PASSED

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

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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

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

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

EXCESS-DESIGNATIONS_A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS_B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (Object 8011) should agree with

Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).
PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RLI.
PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5b.
PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RLI (unless Line 31 is zero).
PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria where the standard has not been met and for supplemental information items S1 through S6 where the status is Not Met or Yes.
PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.
PASSED

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RLI) must be provided.
PASSED

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

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.
PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.
PASSED

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

Explanation:A separate spreadsheet is provided for Second Interim Cashflow.

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

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.