

FULLERTON SCHOOL DISTRICT 2008/09 FIRST INTERIM FINANCIAL REPORT

December 9, 2008

GENERAL FUND BALANCE

The District's First Interim Financial Report uses as a base the Board Adopted Budget (June 24, 2008). The First Interim Financial Report includes impacts from the budget the State subsequently adopted, adjustments to income and expenditure projections after reviewing year-to-date expenditure data, changes to student enrollment, revisions to categorical budgets, and Special Education pupil support needs.

The General Fund balance is projected to be \$3.7 million, reflecting \$7.8 million in deficit spending projected for June 2009. Six million of the \$7.8 million deficit spending reflects categorical and school site budgets carried over from the 2007/2008 year and appropriated to be spent in 2008/2009. Negotiations for certificated and management bargaining units have been settled for 2007/2008 and 2008/2009; classified has yet to settle for either year. The 2008/2009 budget includes potential salary and benefit increases for classified bargaining units and potential 1% mid-year compensation for all bargaining units if funded COLA exceeds 0%. The overall 2008/2009 ending fund balance will meet the AB 1200 3% recommended minimum reserve level. See the General Fund Multiyear Projections section for information regarding Fullerton School District's financial situation in the following two years.

INCOME

Income is projected to be \$109.3 million, a \$3 million increase from the Adopted Budget.

- Unrestricted income is projected to increase \$0.6 million from the Adopted Budget due to \$0.5 million in State Revenue Limit and intervention programs, \$0.2 million in donations and ASB/PTA reimbursements, and \$0.3 million in parent-paid Laptop revenue. Interest income is projected to decrease \$0.4 million.
- Restricted income is projected to increase \$2.4 million due to \$1.4 million from unspent 2007/2008 categorical grant funds plus deferred income carried over into 2008/2009, \$0.3 million in Special Education revenue, and \$1 million in increased revenue including the Readiness and Emergency Management for Schools (REMS) grant, the School Library Block grant, and the English Language Acquisition program. Categorical budgets have been reduced by \$0.3 million including Title I and the Comprehensive School Reform grant.
- Accounting standards for restricted categorical programs require that unspent grants and entitlements be reduced from 2008/2009 budgets and re-appropriated in 2009/2010 after the fiscal year closes, and 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, and these changes will be reflected at year-end.

EXPENDITURES

Total expenditures are projected to be \$115.7 million, reflecting an \$8.1 million increase from the Adopted Budget of June 2008:

- Unrestricted expenditure budgets reflect adjustments from funds carried over from 2007/2008 and increased expenditures reimbursed from PTAs, ASBs, and donations.
- Restricted budgets were increased reflecting an adjustment from funds carried over from 2007/2008 and more State and Federal categorical income. Special Education encroachment fell \$0.5 million from the Adopted Budget due to reimbursements from the Out-of-Home Care program and decreased excess costs to other districts. The budgeted encroachment for the Special Education instructional program (excluding Special Education transportation encroachment) is \$6.5 million for the 2008/2009 year. This amount is \$.66 million above last year's actual \$5.8 million encroachment. Transportation encroachment is now budgeted at \$0.27 million for regular and Special Education home-to-school transportation after a \$0.38 million contribution from categorical funds.
- The encroachment of the cost of providing transportation services to Special Education and regular education students is projected at \$0.65 million. This encroachment cost is partially offset by \$0.38 million transferred from categorical programs.
- The cost of providing Special Education services is projected at \$15.67 million. This includes a projected General Fund contribution of \$6.5 million. For the past two years Special Education enrollment has steadily increased 7%. Funding, however, has not kept pace with increased enrollment. The General Fund has to contribute each year to offset the increased cost. This continues to be a problem throughout the State.
- Negotiations with the classified bargaining unit have not been finalized for 2008/2009. The District is in the process of negotiating a total compensation package based on available funds.
- Any carryover categorical funds as of June 30 will be reduced from 2008/2009 budgets and re-appropriated in the 2009/2010 year. As a point of information, at the end of the 2007/2008 year, \$6.0 million was reduced from unrestricted and restricted appropriations and re-appropriated in the 2008/2009 year.

OTHER FINANCING SOURCES AND USES

There are no changes to Transfers-In from the Adopted Budget. Net changes to Transfers-Out totaled \$.33 million: increase of \$0.26 million from parent-paid Laptop fees collected after the budget adoption and transferred to Fund 21 to make the debt service payment and a decrease of \$.59 million from reclassification of Deferred Maintenance transfer from unrestricted General Fund to restricted Routine Maintenance.

GENERAL FUND OUTLOOK

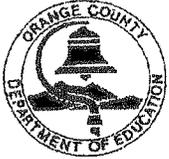
General Fund unrestricted revenues for the 2008/2009 fiscal year increased \$.56 million due to increase funding of .68% COLA. The economic outlook for California is bleak due to the slumping housing market and declining tax revenue from sales, income, property, and capital gains taxes. The California unemployment rate has almost doubled in two years to 8.2%. If the State removes the COLA mid-year, the District estimates it will lose \$1.5 million in the next three years and another \$1.6 million due to declining enrollment for a total of \$3.1 million in Revenue Limit monies through 2010/2011. 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 three years. It must be noted; however, that to accomplish this feat, the District has a plan in place for on-going budget reductions of \$5.5 million in 2009/2010 and an additional \$1 million in 2010/2011.

The District is utilizing the services of the Budget Advisory Committee to identify spending priorities for the 2009/2010 year. A report from that group will be presented to the Board this spring. The Committee will examine reasons for the current District financial situation, which include but are not limited to:

- A decline of 106 students in the 2008/2009 budget year
- Continued growth in encroachments and contributions from the General Fund to restricted programs including Special Education, Special Education Transportation, and Home-to-School Transportation
- Funding for General Fund elective programs such as Class Size Reduction, Fine Arts, and Laptop 1:1
- Reduced State revenues
- Lack of a viable State budget for 2008/2009

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

The outlook at the State presents reasons for concern as well. With the State facing a potential \$28 billion structural imbalance in its spending plan over the next 18 months, it does not appear that tax collections or budget cuts alone will be enough to solve the severe cash problem. It is widely speculated that the State will consider the suspension of Proposition 98 and/or deficit the COLA. According to the Legislative Analyst forecast, recently, the Proposition 98 minimum guarantee will drop \$4 billion in the current year down to \$54.1 billion. The State's General Fund revenues will fall from 2007/2008 level of \$103 billion to a low of \$83 billion in 2009/2010 and not reach the 2007/2008 level until 2013/2014, a six-year slump. We will know more regarding the State's situation when we hear the presentation of the Governor's budget the week of January 9. Although the days ahead may prove difficult, there are some positive signs for the Fullerton School District. The District is experiencing positive relationships with its Associations and, with input from the Budget Advisory Committee and other groups, we will be able to weather the storm while maintaining the excellent programs and reputation of the Fullerton School District.



WILLIAM M. HABERMEHL
County Superintendent of Schools

Attachment A

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2008-09 First 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 that the statutory COLA for 2009-10 is unlikely to be funded and that the recommended COLA is 0%. As a result, the district will implement \$5.5 m1* in ongoing budget reductions 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 2008-09 Second Interim Report.

*For 2009/2010 pending other State action

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	73,527,518.00	74,036,666.00	16,816,547.35	74,036,666.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,440,141.00	7,635,633.00	797,229.28	7,635,633.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,711,623.00	18,566,388.00	5,262,736.47	18,566,388.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,617,442.00	9,041,383.00	1,820,294.69	9,041,383.00	0.00	0.0%
5) TOTAL, REVENUES			106,296,724.00	109,280,070.00	24,696,807.79	109,280,070.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	54,230,597.00	54,311,818.00	12,204,235.63	54,311,818.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,184,182.00	17,058,804.00	3,571,692.11	17,058,804.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,124,587.00	20,147,045.00	6,416,194.65	20,147,045.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,263,995.00	13,325,183.00	2,604,596.45	13,325,183.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,861,191.00	8,969,465.00	1,694,912.32	8,969,465.00	0.00	0.0%
6) Capital Outlay		6000-6999	41,535.00	24,763.00	11,630.70	24,763.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,032,766.00	1,968,696.00	388,183.72	1,968,696.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(100,626.00)	(101,037.00)	0.00	(101,037.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			107,638,227.00	115,704,737.00	26,891,445.58	115,704,737.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B)			(1,341,503.00)	(6,424,667.00)	(2,194,637.79)	(6,424,667.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	43,000.00	43,000.00	43,000.00	43,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,142,956.00	1,400,462.00	1,142,956.00	1,400,462.00	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			(1,099,956.00)	(1,357,462.00)	(1,099,956.00)	(1,357,462.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,441,459.00)	(7,782,129.00)	(3,294,593.79)	(7,782,129.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,893,290.00	13,844,767.00		13,844,767.00	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)			11,893,290.00	13,844,767.00		13,844,767.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,893,290.00	13,844,767.00		13,844,767.00		
2) Ending Balance, June 30 (E + F1e)			9,451,831.00	6,062,638.00		6,062,638.00		
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	240,000.00		240,000.00		
Prepaid Expenditures		9713	800,000.00	1,071,000.00		1,071,000.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	4,152,861.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	4,098,970.00	3,684,968.00		3,684,968.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	966,670.00		966,670.00		
Reserve for .68% COLA Reduction	0000	9780				500,000.00		
Reserve for Backfill Teachers (5 FTEs)	0000	9780				345,091.00		
Reserve for Technology	0000	9780				76,000.00		
Reserve for Laptop Bad Debt	0000	9780				45,579.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

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REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	42,158,410.00	41,432,947.00	13,405,858.30	41,432,947.00	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	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	258,788.00	255,381.00	0.00	255,381.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	4.01	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	31,246.00	344,629.00	20,924.16	344,629.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	26,454,567.00	27,556,050.00	393,544.99	27,556,050.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,083,133.00	1,108,796.00	728,720.41	1,108,796.00	0.00	0.0%
Prior Years' Taxes		8043	1,022,352.00	1,039,345.00	1,022,333.83	1,039,345.00	0.00	0.0%
Supplemental Taxes		8044	2,053,889.00	1,841,964.00	577,048.07	1,841,964.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(62,070.00)	(93,102.00)	563,691.83	(93,102.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,065.00	104,422.00	104,421.75	104,422.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			73,040,380.00	73,590,432.00	16,816,547.35	73,590,432.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,032,827.00)	(2,051,919.00)	0.00	(2,051,919.00)	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	2,032,827.00	2,051,919.00	0.00	2,051,919.00	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	487,138.00	446,234.00	0.00	446,234.00	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			73,527,518.00	74,036,666.00	16,816,547.35	74,036,666.00	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	2,053,186.00	2,053,186.00	0.00	2,053,186.00	0.00	0.0%
Special Education Discretionary Grants		8182	217,332.00	217,332.00	0.00	217,332.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,834,311.00	4,773,644.00	663,853.79	4,773,644.00	0.00	0.0%

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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	46,619.00	52,781.00	32,933.14	52,781.00	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	288,693.00	538,690.00	100,442.35	538,690.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,440,141.00	7,635,633.00	797,229.28	7,635,633.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	562,348.00	542,348.00	259,093.60	542,348.00	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	105,897.00	105,897.00	0.00	105,897.00	0.00	0.0%
Home-to-School Transportation	7230	8311	499,203.00	499,203.00	91,553.80	499,203.00	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	1,899,706.00	211,078.60	1,899,706.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	745,314.00	745,314.00	136,690.60	745,314.00	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	4,100,000.00	4,146,000.00	0.00	4,146,000.00	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%
Lottery - Unrestricted and Instructional Materi		8560	1,810,533.00	1,810,533.00	2,086.66	1,810,533.00	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	190,894.00	190,894.00	0.00	190,894.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	207,189.00	207,189.00	0.00	207,189.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	881,079.00	942,796.00	133.00	942,796.00	0.00	0.0%
Staff Development	7294, 7295, 7296	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	81,788.00	81,787.80	81,788.00	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	28,997.00	29,062.00	65.79	29,062.00	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	4,753.00	4,753.00	0.00	4,753.00	0.00	0.0%

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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	347,767.00	347,767.00	0.00	347,767.00	0.00	0.0%
Professional Development Block Grant	7393	8590	696,461.00	696,461.00	592,804.00	696,461.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	1,057,511.00	1,125,146.00	921,171.00	1,125,146.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	3,091,633.00	1,317,477.00	1,265,059.60	1,317,477.00	0.00	0.0%
Quality Education Investment Act	7400	8590	158,228.00	496,900.00	397,520.00	496,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,223,816.00	3,377,154.00	1,303,692.02	3,377,154.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,711,623.00	18,566,388.00	5,262,736.47	18,566,388.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	2,500.00	2,500.00	0.00	2,500.00	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	19,118.79	39,000.00	0.00	0.0%
Interest		8660	807,757.00	363,492.00	92,113.14	363,492.00	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	110,000.00	110,000.00	54,505.25	110,000.00	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	5,000.00	7,260.00	7,259.95	7,260.00	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	959,057.00	1,499,860.00	605,481.21	1,499,860.00	0.00	0.0%
Tuition		8710	255,190.00	255,190.00	0.00	255,190.00	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	6,438,938.00	6,764,081.00	107,617.00	6,764,081.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	934,199.35	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			8,617,442.00	9,041,383.00	1,820,294.69	9,041,383.00	0.00	0.0%
TOTAL, REVENUES			106,296,724.00	109,280,070.00	24,696,807.79	109,280,070.00	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,903,350.00	46,085,977.00	9,716,536.64	46,085,977.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,045,487.00	2,047,709.00	567,144.76	2,047,709.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,069,276.00	5,182,853.00	1,789,659.88	5,182,853.00	0.00	0.0%
Other Certificated Salaries		1900	1,212,484.00	995,279.00	130,894.35	995,279.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			54,230,597.00	54,311,818.00	12,204,235.63	54,311,818.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,803,320.00	4,576,337.00	598,799.10	4,576,337.00	0.00	0.0%
Classified Support Salaries		2200	6,613,143.00	6,459,624.00	1,749,262.16	6,459,624.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,148,314.00	1,074,691.00	315,653.87	1,074,691.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,216,196.00	4,596,070.00	853,662.12	4,596,070.00	0.00	0.0%
Other Classified Salaries		2900	403,209.00	352,082.00	54,314.86	352,082.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,184,182.00	17,058,804.00	3,571,692.11	17,058,804.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,481,692.00	4,420,991.00	576,547.42	4,420,991.00	0.00	0.0%
PERS		3201-3202	1,349,683.00	1,348,004.00	311,022.26	1,348,004.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,038,807.00	2,050,513.00	435,458.83	2,050,513.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,284,998.00	10,377,111.00	5,722,148.08	10,377,111.00	0.00	0.0%
Unemployment Insurance		3501-3502	211,489.00	215,107.00	31,028.32	215,107.00	0.00	0.0%
Workers' Compensation		3601-3602	661,318.00	669,477.00	83,100.10	669,477.00	0.00	0.0%
OPEB, Allocated		3701-3702	611,945.00	622,891.00	75,893.51	622,891.00	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	465,255.00	423,551.00	(6,504.53)	423,551.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,400.00	19,400.00	(812,499.34)	19,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,124,587.00	20,147,045.00	6,416,194.65	20,147,045.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	918,049.00	1,595,436.00	1,018,886.87	1,595,436.00	0.00	0.0%
Books and Other Reference Materials		4200	27,527.00	87,089.00	27,322.11	87,089.00	0.00	0.0%
Materials and Supplies		4300	3,940,078.00	11,204,176.00	1,332,799.69	11,204,176.00	0.00	0.0%
Noncapitalized Equipment		4400	378,341.00	438,482.00	225,587.78	438,482.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,263,995.00	13,325,183.00	2,604,596.45	13,325,183.00	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	342,297.00	425,106.00	95,162.30	425,106.00	0.00	0.0%
Dues and Memberships		5300	37,288.00	38,007.00	30,917.05	38,007.00	0.00	0.0%
Insurance		5400-5450	163,298.00	163,298.00	118,000.00	163,298.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,999,900.00	1,999,900.00	589,204.83	1,999,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	328,790.00	329,805.00	120,658.16	329,805.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(1,408.30)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(92,419.00)	(104,453.00)	(24,983.21)	(104,453.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,835,242.00	5,889,058.00	768,334.35	5,889,058.00	0.00	0.0%
Communications		5900	246,795.00	228,744.00	(972.86)	228,744.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,861,191.00	8,969,465.00	1,694,912.32	8,969,465.00	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	825.00	825.00	0.00	825.00	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	3,210.00	5,210.00	0.00	5,210.00	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	12,500.00	12,500.00	11,637.00	12,500.00	0.00	0.0%
Equipment Replacement		6500	25,000.00	6,228.00	(6.30)	6,228.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,535.00	24,763.00	11,630.70	24,763.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	10,000.00	10,000.00	0.00	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	85,945.00	0.00	85,945.00	0.00	0.0%
Payments to County Offices		7142	650,000.00	710,285.00	120,849.12	710,285.00	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 Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	397,895.00	397,895.00	180,405.44	397,895.00	0.00	0.0%
Other Debt Service - Principal		7439	764,571.00	764,571.00	86,929.16	764,571.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,032,766.00	1,968,696.00	388,183.72	1,968,696.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(100,626.00)	(101,037.00)	0.00	(101,037.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(100,626.00)	(101,037.00)	0.00	(101,037.00)	0.00	0.0%
TOTAL, EXPENDITURES			107,638,227.00	115,704,737.00	26,891,445.58	115,704,737.00	0.00	0.0%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	43,000.00	43,000.00	43,000.00	43,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			43,000.00	43,000.00	43,000.00	43,000.00	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	587,742.00	587,742.00	587,742.00	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	555,214.00	812,720.00	555,214.00	812,720.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,142,956.00	1,400,462.00	1,142,956.00	1,400,462.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,099,956.00)	(1,357,462.00)	(1,099,956.00)	(1,357,462.00)	0.00	0.0%