

FULLERTON SCHOOL DISTRICT 2007/08 FIRST INTERIM FINANCIAL REPORT

December 11, 2007

GENERAL FUND BALANCE

The District's First Interim Financial Report uses as a base the Board Adopted Budget (June 26, 2007). 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, Special Education pupil support needs, etc. are also included.

The General Fund balance is projected to be \$4.8 million, reflecting \$8.8 million dollars in deficit spending projected for June 2008. Six million of the \$8.8 million deficit spending reflects categorical and school site budgets carried over from the 2006/07 year and appropriated to be spent in 2007/08. Negotiations have not been settled for 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 AB 1200 3% recommended minimum reserve level. See the General Fund Current and Future Years section for information regarding Fullerton School District's financial situation in the following two years.

INCOME

Income is projected to be \$111.1 million, a \$5.4 million increase from the Adopted Budget.

- Unrestricted income is projected to increase \$0.8 million from the Adopted Budget due to \$0.2 million in State Revenue Limit and intervention programs, \$0.2 million in increased interest income, \$0.2 million in donations and ASB/PTA reimbursements, and \$0.2 million in parent paid Laptop revenue.
- Restricted income is projected to increase \$4.6 million due to \$2.3 million from unspent 2006/07 categorical grant funds plus deferred income carried over into 2007/08, \$1.0 million in new 2007/08 grants including the Pre Kindergarten Family Literacy Grant, Quality Education Investment Act, and the California School Garden Instruction Grant, and \$1.3 million in increased revenue including the California Math and Science Grant, the School Based Coordinated Program, and the Teacher Recruitment and Student Support Grant.
- 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, and 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, and these changes will be reflected at year-end.

EXPENDITURES

Total expenditures are projected to be \$118.5 million, reflecting an \$11.2 million increase from the Adopted Budget.

- Unrestricted expenditure budgets reflect adjustments from funds carried over from 2006/07 and increased expenditures reimbursed from PTA's, ASB's and donations.
- Restricted budgets were increased reflecting an adjustment from funds carried over from 2006/07 and more State and Federal categorical income. Special Education encroachment is projected to increase \$0.4 million from the Adopted Budget due to decreased revenue and increased expenditures for Nonpublic School student support. The budgeted encroachment for the Special Education instructional program (excluding Special Education transportation encroachment) is \$6.7 million for this 2007/08 year, or \$1.4 million above last year's actual \$5.3 million encroachment. Transportation encroachment is now budgeted at \$0.1 million for regular and Special Education home-to-school transportation, after a \$0.7 million contribution from categorical funds.
- The encroachment of the cost of providing transportation services to Special Education and regular education students is projected at \$0.8 million. This encroachment cost is partially offset by \$0.7 million transferred from categorical programs.
- The cost of providing Special Education services is projected at \$15.1 million. This includes a projected General Fund contribution of \$6.7 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 district's boundaries, causing a sharp decline in SELPA enrollment.
- 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 available funds.
- Any unspent categorical funds as of June 30th will be reduced from 2007/08 budgets and re-appropriated in the 2008/09 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 year.

OTHER FINANCING SOURCES AND USES

Transfers In are estimated to be reduced by \$0.5 million due to Mandated Cost reimbursements transferred back to Fund 17. Transfers Out are estimated to increase by \$0.2 million due to parent paid Laptop fees collected after the Adopted Budget and transferred to Fund 21 to make the debt service payment.

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 3 years. It must be noted, however, that to accomplish this feat if the current spending pattern is not remediated, we will need to transfer \$2.1 million from Fund 17 into the General Fund in 2008/09 to meet our 3% obligation. This is to be followed by a \$2.6 million cut in 2009/10 and another \$2.6 million cut in 2010/11.

The District is currently utilizing the services of the Budget Advisory Committee to identify spending priorities for the 2008/09 year. A report from that group will be presented to the Board at our March Board Meeting. The Committee will examine reasons for the current District financial situation, which includes but is not limited to:

- A decline of 259 students in the 2006/07 budget year
- Staffing cuts called for in the adopted budget did not materialize.
- 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 presents reasons for concern as well. With the State facing a potential \$10 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 and the expected Cost of Living Adjustment (COLA) in the area of 5%. It is widely speculated that the State will consider the suspension of Proposition 98 and/or deficit the COLA in a range somewhere between 3% and 3.5%. The State is said to be losing \$200 million a month in tax revenue with property tax revenue being \$1 billion short of projections. We will know more regarding the State's situation when we hear the presentation of the Governor's Budget the week of January 10th. 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 28 districts in the county. 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.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2007-08 Original Budget	2007-08 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				G
MYPIO	Multiyear Projections - Other Funds				
RLI	Revenue Limit Summary	S	S		S
ROP	Regional Occupational Program				
01CSI	General Fund / County School Service Fund				S

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: *[Signature]* Date: 12/11/07
District Superintendent or Designee

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

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

Meeting Date: December 11, 2007 Signed: *[Signature]*
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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption by more than five percent.		X
7A	Deferred Maintenance	If applicable, changes occurring since budget adoption meet the required deferred maintenance facilities funding.	X	
7B	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time resources that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent 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 budget adoption 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?		X
		• 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)?		X
		• If yes, have there been changes since budget adoption in the estimates for OPEB unfunded liabilities?	X	
S7B	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in the estimates for other self-insured benefits?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current 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

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	71,466,044.00	71,597,509.00	17,231,498.66	71,597,509.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,740.00	80,740.00	0.00	80,740.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,611,590.00	6,696,947.00	708,543.52	6,696,947.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,252,152.00	1,868,095.00	883,487.95	1,868,095.00	0.00	0.0%
5) TOTAL, REVENUES			79,410,526.00	80,243,291.00	18,823,530.15	80,243,291.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,280,907.00	43,406,852.00	9,386,000.96	43,406,852.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,938,589.00	8,845,275.00	2,114,677.01	8,845,275.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,721,964.00	13,817,398.00	3,659,394.73	13,817,398.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,337,043.00	3,004,330.00	532,046.73	2,993,730.00	10,600.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	3,895,479.00	3,786,476.00	726,400.99	3,786,476.00	0.00	0.0%
6) Capital Outlay		6000-6999	213,000.00	245,100.00	112,317.27	245,100.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,160,877.00	1,160,877.00	90,380.30	1,160,877.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(717,622.00)	(935,151.00)	0.00	(935,151.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			71,830,237.00	73,331,157.00	16,621,217.99	73,320,557.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,580,289.00	6,912,134.00	2,202,312.16	6,922,734.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	609,127.00	68,000.00	609,127.00	68,000.00	0.00	0.0%
b) Transfers Out		7610-7629	1,235,224.00	1,453,526.00	1,235,224.00	1,453,526.00	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	(9,140,056.00)	(9,486,303.00)	0.00	(9,486,303.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,766,153.00)	(10,871,829.00)	(626,097.00)	(10,871,829.00)		

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)	(3,959,695.00)	1,576,215.16	(3,949,095.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	8,005,557.00	8,748,928.00		8,748,928.00	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)								
			8,005,557.00	8,748,928.00		8,748,928.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			8,005,557.00	8,748,928.00		8,748,928.00		
2) Ending Balance, June 30 (E + F1e)								
			5,819,693.00	4,789,233.00		4,799,833.00		
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	4,819,693.00	3,589,233.00		3,599,833.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	0.00	0.00		0.00		
c) Undesignated Amount								
		9790				0.00		
d) Unappropriated Amount								
		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	42,552,615.00	41,026,076.00	14,115,298.22	41,026,076.00	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	34,093.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	263,935.00	258,788.00	0.00	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	0.00	338,522.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,000,089.00	26,694,333.00	0.00	26,694,333.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,233,345.00	1,028,058.00	873,907.53	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	743,075.46	1,938,630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	99,429.00	429,637.60	99,429.00	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	72,875,891.00	17,231,498.68	72,875,891.00	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						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
ROC/P Apprentice Hours Transfer	6350	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	531,660.00	505,448.00	0.00	505,448.00	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			71,466,044.00	71,597,509.00	17,231,498.68	71,597,509.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	80,740.00	80,740.00	0.00	80,740.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,740.00	80,740.00	0.00	80,740.00	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	637,748.00	531,009.36	637,748.00	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						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
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	73,492.00	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		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
State Lottery Revenue		8560	1,623,635.00	1,623,635.00	54,152.08	1,623,635.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Demo Program, Reading & Math	7050	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590						
Staff Development	7292, 7294, 7295, 7296, 7305	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						

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)
Targeled Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	104,204.00	104,204.00	49,890.08	104,204.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,611,590.00	6,696,947.00	708,543.52	6,696,947.00	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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
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	7,155.73	39,000.00	0.00	0.0%
Interest		8660	740,000.00	901,200.00	194,751.50	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	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	470,152.00	924,895.00	549,833.55	924,895.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791						
From County Offices	6350, 6360	8792						
From JPAs	6350, 6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	131,747.17	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			1,252,152.00	1,868,095.00	883,487.95	1,868,095.00	0.00	0.0%
TOTAL, REVENUES			79,410,526.00	80,243,291.00	18,823,530.15	80,243,291.00	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	37,140,199.00	38,219,946.00	7,673,391.79	38,219,946.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	774,911.00	773,355.00	196,117.37	773,355.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,121,271.00	4,210,645.00	1,484,939.86	4,210,645.00	0.00	0.0%
Other Certificated Salaries		1900	244,526.00	202,906.00	31,551.94	202,906.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,280,907.00	43,406,852.00	9,386,000.96	43,406,852.00	0.00	0.0%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	164,310.00	151,404.00	26,669.17	151,404.00	0.00	0.0%
Classified Support Salaries		2200	3,649,669.00	3,662,010.00	1,064,819.29	3,662,010.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	583,041.00	551,811.00	169,979.36	551,811.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,208,826.00	4,141,102.00	826,309.76	4,141,102.00	0.00	0.0%
Other Classified Salaries		2900	332,743.00	338,948.00	26,899.43	338,948.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,938,589.00	8,845,275.00	2,114,677.01	8,845,275.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,534,107.00	3,545,623.00	348,960.05	3,545,623.00	0.00	0.0%
PERS		3201-3202	759,990.00	761,011.00	189,001.52	761,011.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,282,987.00	1,284,189.00	291,083.06	1,284,189.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,899,426.00	7,002,428.00	2,760,742.42	7,002,428.00	0.00	0.0%
Unemployment Insurance		3501-3502	30,557.00	32,130.00	2,376.16	32,130.00	0.00	0.0%
Workers' Compensation		3601-3602	495,720.00	496,191.00	(40,538.93)	496,191.00	0.00	0.0%
OPEB, Allocated		3701-3702	415,473.00	415,473.00	105,100.91	415,473.00	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	284,304.00	260,953.00	(43,660.39)	260,953.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,400.00	19,400.00	46,329.93	19,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,721,964.00	13,817,398.00	3,659,394.73	13,817,398.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	27,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	16,161.00	17,705.00	2,120.58	17,705.00	0.00	0.0%
Materials and Supplies		4300	1,914,019.00	2,604,603.00	391,006.51	2,594,003.00	10,600.00	0.4%
Noncapitalized Equipment		4400	379,863.00	380,022.00	138,919.64	380,022.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,337,043.00	3,004,330.00	532,046.73	2,993,730.00	10,600.00	0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	190,685.00	200,532.00	51,871.85	200,532.00	0.00	0.0%
Dues and Memberships		5300	32,865.00	33,301.00	25,159.50	33,301.00	0.00	0.0%
Insurance		5400-5450	239,112.00	239,112.00	0.00	239,112.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,867,000.00	1,867,000.00	583,776.26	1,867,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,966.00	164,535.00	41,044.33	164,535.00	0.00	0.0%
Transfers of Direct Costs		5710	(287,808.00)	(303,759.00)	(285,249.48)	(303,759.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(122,747.00)	(150,966.00)	(12,625.79)	(150,966.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,667,959.00	1,556,562.00	282,064.12	1,556,562.00	0.00	0.0%
Communications		5900	168,447.00	180,159.00	40,360.20	180,159.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,895,479.00	3,786,476.00	726,400.99	3,786,476.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	163,000.00	177,100.00	76,575.03	177,100.00	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	24,000.00	21,813.37	24,000.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	44,000.00	13,928.87	44,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			213,000.00	245,100.00	112,317.27	245,100.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/IP Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	6,520.41	425,339.00	0.00	0.0%
Other Debt Service - Principal		7439	735,538.00	735,538.00	83,859.89	735,538.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,160,877.00	1,160,877.00	90,380.30	1,160,877.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS								
Transfers of Indirect Costs		7310	(574,896.00)	(850,630.00)	0.00	(850,630.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(142,726.00)	(84,521.00)	0.00	(84,521.00)	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.0%
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			(717,622.00)	(935,151.00)	0.00	(935,151.00)	0.00	0.0%
TOTAL, EXPENDITURES			71,830,237.00	73,331,157.00	16,621,217.99	73,320,557.00	10,600.00	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	561,127.00	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	609,127.00	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	574,435.00	574,435.00	574,435.00	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	879,091.00	660,789.00	879,091.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,235,224.00	1,453,526.00	1,235,224.00	1,453,526.00	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	(9,140,056.00)	(9,486,303.00)	0.00	(9,486,303.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,140,056.00)	(9,486,303.00)	0.00	(9,486,303.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,766,153.00)	(10,871,829.00)	(826,097.00)	(10,871,829.00)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,783,830.00	1,783,830.00	0.00	1,783,830.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,727,697.00	8,002,708.00	867,057.82	8,002,708.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,972,374.00	13,932,287.00	4,578,065.51	13,932,287.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,834,455.00	7,151,727.00	1,159,235.35	7,151,727.00	0.00	0.0%
5) TOTAL, REVENUES			26,318,356.00	30,870,552.00	6,604,358.68	30,870,552.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,741,668.00	12,281,255.00	2,782,067.87	12,281,255.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,461,867.00	9,182,018.00	1,503,520.74	9,182,018.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,149,143.00	5,538,396.00	1,220,108.42	5,538,396.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,898,217.00	11,518,946.00	1,842,093.73	11,518,946.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,785,042.00	4,965,861.00	825,257.50	4,965,861.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,279.00	38,272.00	22,460.13	38,272.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	834,300.00	834,300.00	0.01	834,300.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	574,896.00	850,630.00	0.00	850,630.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,458,412.00	45,209,678.00	8,195,508.40	45,209,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,140,056.00)	(14,339,126.00)	(1,591,149.72)	(14,339,126.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,140,056.00	9,486,303.00	0.00	9,486,303.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,140,056.00	9,486,303.00	0.00	9,486,303.00		

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)			0.00	(4,852,823.00)	(1,591,149.72)	(4,852,823.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,485,011.00	4,852,823.00		4,852,823.00	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)			4,485,011.00	4,852,823.00		4,852,823.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,485,011.00	4,852,823.00		4,852,823.00		
2) Ending Balance, June 30 (E + F1e)			4,485,011.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	4,485,011.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			1,783,830.00	1,783,830.00	0.00	1,783,830.00	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	2,034,703.00	0.00	2,034,703.00	0.00	0.0%
Special Education Discretionary Grants		8182	240,213.00	240,213.00	0.00	240,213.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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/ASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	3,941,704.00	5,590,214.00	810,177.93	5,590,214.00	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	80,272.00	0.00	80,272.00	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	1,454,471.00	57,306.00	56,879.89	57,306.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,727,697.00	8,002,708.00	867,057.82	8,002,708.00	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						
Prior Years	0000	8319						
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	33,804.18	138,397.00	0.00	0.0%
Home-to-School Transportation	7230	8311	496,863.00	496,863.00	79,570.40	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	118,799.60	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	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
State Lottery Revenue		8560	263,755.00	263,755.00	52,473.98	263,755.00	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	0.00	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	0.00	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	30,854.00	0.96	30,854.00	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	10,273.00	122.00	10,273.00	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	401,536.00	0.00	401,536.00	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	1,270,568.60	3,435,149.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	351,306.00	281,045.00	351,306.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,972,206.00	4,520,181.00	260,660.72	4,520,181.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,972,374.00	13,932,287.00	4,578,065.51	13,932,287.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales,		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	82,363.18	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	26,712.00	26,711.97	26,712.00	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%)		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	0.00	403,285.00	0.00	403,285.00	0.00	0.0%
Tuition		8710	450,000.00	337,275.00	0.00	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	1,050,160.20	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			6,834,455.00	7,151,727.00	1,159,235.35	7,151,727.00	0.00	0.0%
TOTAL REVENUES			26,318,356.00	30,870,552.00	6,604,358.68	30,870,552.00	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	8,534,093.00	8,773,020.00	1,820,206.22	8,773,020.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,209,164.00	1,201,910.00	346,548.16	1,201,910.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	862,650.00	1,030,031.00	364,641.63	1,030,031.00	0.00	0.0%
Other Certificated Salaries		1900	1,135,761.00	1,276,294.00	250,671.86	1,276,294.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,741,668.00	12,281,255.00	2,782,067.87	12,281,255.00	0.00	0.0%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	4,131,782.00	4,694,504.00	549,660.76	4,694,504.00	0.00	0.0%
Classified Support Salaries		2200	3,022,990.00	2,967,638.00	642,570.27	2,967,638.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	362,637.00	479,241.00	123,162.43	479,241.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	896,076.00	980,303.00	182,207.97	980,303.00	0.00	0.0%
Other Classified Salaries		2900	48,382.00	60,332.00	5,919.31	60,332.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,461,867.00	9,182,018.00	1,503,520.74	9,182,018.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	867,617.00	928,400.00	227,684.04	928,400.00	0.00	0.0%
PERS		3201-3202	658,805.00	702,795.00	124,079.76	702,795.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	790,281.00	850,432.00	148,959.97	850,432.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,295,255.00	2,491,290.00	600,992.20	2,491,290.00	0.00	0.0%
Unemployment Insurance		3501-3502	15,430.00	16,184.00	2,118.34	16,184.00	0.00	0.0%
Workers' Compensation		3601-3602	186,100.00	199,706.00	40,404.43	199,706.00	0.00	0.0%
OPEB, Allocated		3701-3702	121,094.00	133,493.00	36,019.18	133,493.00	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	214,561.00	216,096.00	39,850.50	216,096.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,149,143.00	5,538,396.00	1,220,108.42	5,538,396.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	915,668.00	1,476,154.00	815,800.86	1,476,154.00	0.00	0.0%
Books and Other Reference Materials		4200	3,850.00	5,519.00	418.60	5,519.00	0.00	0.0%
Materials and Supplies		4300	2,758,208.00	9,589,638.00	862,675.11	9,589,638.00	0.00	0.0%
Noncapitalized Equipment		4400	220,591.00	447,635.00	163,299.26	447,635.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,898,217.00	11,518,946.00	1,842,093.73	11,518,946.00	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	196,012.00	356,363.00	59,803.76	356,363.00	0.00	0.0%
Dues and Memberships		5300	1,459.00	1,959.00	709.00	1,959.00	0.00	0.0%
Insurance		5400-5450	46,273.00	46,273.00	0.00	46,273.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	193,547.00	208,377.00	35,754.22	208,377.00	0.00	0.0%
Transfers of Direct Costs		5710	287,808.00	303,759.00	312,179.82	303,759.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,343.00)	(77,571.00)	(6,859.03)	(77,571.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,076,137.00	4,090,552.00	418,036.93	4,090,552.00	0.00	0.0%
Communications		5900	33,149.00	36,149.00	5,632.80	36,149.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,785,042.00	4,965,861.00	825,257.50	4,965,861.00	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	0.00	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	0.00	993.00	646.76	993.00	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	24,000.00	21,813.37	24,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,279.00	38,272.00	22,460.13	38,272.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	0.01	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 Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			834,300.00	834,300.00	0.01	834,300.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS								
Transfers of Indirect Costs		7310	574,896.00	850,630.00	0.00	850,630.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.0%
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			574,896.00	850,630.00	0.00	850,630.00	0.00	0.0%
TOTAL, EXPENDITURES			35,458,412.00	45,209,678.00	8,195,508.40	45,209,678.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers 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	9,140,056.00	9,486,303.00	0.00	9,486,303.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,140,056.00	9,486,303.00	0.00	9,486,303.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,140,056.00	9,486,303.00	0.00	9,486,303.00	0.00	0.0%

2007-08 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	73,249,874.00	73,381,339.00	17,231,498.68	73,381,339.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,808,437.00	8,083,448.00	867,057.82	8,083,448.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,583,964.00	20,629,234.00	5,286,609.03	20,629,234.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,086,607.00	9,019,822.00	2,042,723.30	9,019,822.00	0.00	0.0%
5) TOTAL, REVENUES			105,728,882.00	111,113,843.00	25,427,888.83	111,113,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	54,022,575.00	55,688,107.00	12,168,068.83	55,688,107.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,400,456.00	18,027,293.00	3,618,197.75	18,027,293.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,871,107.00	19,355,794.00	4,879,503.15	19,355,794.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,235,260.00	14,523,276.00	2,374,140.46	14,512,676.00	10,600.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	8,680,521.00	8,752,337.00	1,551,658.49	8,752,337.00	0.00	0.0%
6) Capital Outlay		6000-6999	226,279.00	283,372.00	134,777.40	283,372.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,995,177.00	1,995,177.00	90,380.31	1,995,177.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(142,726.00)	(84,521.00)	0.00	(84,521.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			107,288,649.00	118,540,835.00	24,816,728.39	118,530,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,559,767.00)	(7,426,992.00)	611,162.44	(7,416,392.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	609,127.00	68,000.00	609,127.00	68,000.00	0.00	0.0%
b) Transfers Out		7610-7629	1,235,224.00	1,453,526.00	1,235,224.00	1,453,526.00	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)	(1,385,526.00)	(626,097.00)	(1,385,526.00)		

2007-08 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,185,864.00)	(8,812,518.00)	(14,934.56)	(8,801,918.00)		
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	4,789,233.00		4,799,833.00		
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	4,485,011.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	4,619,693.00	3,589,233.00		3,599,833.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount								
d) Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	42,552,615.00	41,026,076.00	14,115,298.22	41,026,076.00	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	34,093.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	263,935.00	258,788.00	0.00	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	0.00	338,522.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	26,000,089.00	26,694,333.00	0.00	26,694,333.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,233,345.00	1,028,058.00	873,907.53	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	743,075.46	1,938,630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	99,429.00	429,637.60	99,429.00	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	72,875,891.00	17,231,498.68	72,875,891.00	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	505,448.00	0.00	505,448.00	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	73,381,339.00	17,231,498.68	73,381,339.00	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	2,034,703.00	0.00	2,034,703.00	0.00	0.0%
Special Education Discretionary Grants		8182	240,213.00	240,213.00	0.00	240,213.00	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	5,590,214.00	810,177.93	5,590,214.00	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	80,272.00	0.00	80,272.00	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	138,046.00	56,879.89	138,046.00	0.00	0.0%
TOTAL FEDERAL REVENUE			7,808,437.00	8,083,448.00	867,057.82	8,083,448.00	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	637,748.00	531,009.36	637,748.00	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	33,804.18	138,397.00	0.00	0.0%
Home-to-School Transportation	7230	8311	496,863.00	496,863.00	79,570.40	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	118,799.60	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	73,492.00	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	106,626.06	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	0.00	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	0.00	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	30,854.00	0.96	30,854.00	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	10,273.00	122.00	10,273.00	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	401,536.00	0.00	401,536.00	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	1,270,568.60	3,435,149.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	351,306.00	281,045.00	351,306.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,076,410.00	4,624,385.00	310,550.80	4,624,385.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,583,964.00	20,629,234.00	5,286,609.03	20,629,234.00	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	7,155.73	39,000.00	0.00	0.0%
Interest		8660	740,000.00	901,200.00	194,751.50	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	82,363.18	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	26,712.00	26,711.97	26,712.00	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	1,328,180.00	549,833.55	1,328,180.00	0.00	0.0%
Tuition		8710	450,000.00	337,275.00	0.00	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	1,050,160.20	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	131,747.17	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	9,019,822.00	2,042,723.30	9,019,822.00	0.00	0.0%
TOTAL, REVENUES			105,728,882.00	111,113,843.00	25,427,888.83	111,113,843.00	0.00	0.0%

2007-08 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)
CERTIFICATED SALARIES								
Teachers' Salaries		1100	45,674,292.00	46,992,966.00	9,493,598.01	46,992,966.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,984,075.00	1,975,265.00	542,665.53	1,975,265.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,983,921.00	5,240,676.00	1,849,581.49	5,240,676.00	0.00	0.0%
Other Certificated Salaries		1900	1,380,287.00	1,479,200.00	282,223.80	1,479,200.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			54,022,575.00	55,688,107.00	12,168,068.83	55,688,107.00	0.00	0.0%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	4,296,092.00	4,845,908.00	576,329.93	4,845,908.00	0.00	0.0%
Classified Support Salaries		2200	6,672,659.00	6,629,648.00	1,707,389.56	6,629,648.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	945,678.00	1,031,052.00	293,141.79	1,031,052.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,104,902.00	5,121,405.00	1,008,517.73	5,121,405.00	0.00	0.0%
Other Classified Salaries		2900	381,125.00	399,280.00	32,818.74	399,280.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,400,456.00	18,027,293.00	3,618,197.75	18,027,293.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,401,724.00	4,474,023.00	576,644.09	4,474,023.00	0.00	0.0%
PERS		3201-3202	1,418,795.00	1,463,806.00	313,081.26	1,463,806.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	2,073,268.00	2,134,621.00	440,043.03	2,134,621.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,194,681.00	9,493,718.00	3,361,734.62	9,493,718.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,987.00	48,314.00	4,494.50	48,314.00	0.00	0.0%
Workers' Compensation		3601-3602	681,820.00	695,897.00	(134.50)	695,897.00	0.00	0.0%
OPEB, Allocated		3701-3702	536,567.00	548,966.00	141,120.09	548,966.00	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	477,049.00	(3,809.89)	477,049.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,400.00	19,400.00	46,329.93	19,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,871,107.00	19,355,794.00	4,879,503.15	19,355,794.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	942,568.00	1,478,154.00	815,800.86	1,478,154.00	0.00	0.0%
Books and Other Reference Materials		4200	20,011.00	23,224.00	2,539.08	23,224.00	0.00	0.0%
Materials and Supplies		4300	4,672,227.00	12,194,241.00	1,253,581.62	12,183,641.00	10,600.00	0.1%
Noncapitalized Equipment		4400	600,454.00	827,657.00	302,218.90	827,657.00	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	14,523,276.00	2,374,140.46	14,512,676.00	10,600.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferencs		5200	386,697.00	556,895.00	111,675.61	556,895.00	0.00	0.0%
Dues and Memberships		5300	34,324.00	35,260.00	25,868.50	35,260.00	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	583,776.26	1,867,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	333,513.00	372,912.00	76,798.55	372,912.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	26,930.34	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(172,090.00)	(228,537.00)	(19,484.82)	(228,537.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,744,096.00	5,647,114.00	700,101.05	5,647,114.00	0.00	0.0%
Communications		5900	201,596.00	216,308.00	45,993.00	216,308.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,680,521.00	8,762,337.00	1,551,658.49	8,752,337.00	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	0.00	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	178,093.00	77,221.79	178,093.00	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	44,000.00	13,928.87	44,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			226,279.00	283,372.00	134,777.40	283,372.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	0.01	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 Out to All Others		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	6,520.41	425,339.00	0.00	0.0%
Other Debt Service - Principal		7439	735,538.00	735,538.00	83,859.89	735,538.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,995,177.00	1,995,177.00	90,380.31	1,995,177.00	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)	(84,521.00)	0.00	(84,521.00)	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)	(84,521.00)	0.00	(84,521.00)	0.00	0.0%
TOTAL, EXPENDITURES			107,288,649.00	118,540,835.00	24,816,726.39	118,530,235.00	10,600.00	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	561,127.00	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	609,127.00	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	574,435.00	574,435.00	574,435.00	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	879,091.00	660,789.00	879,091.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,235,224.00	1,453,526.00	1,235,224.00	1,453,526.00	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)	(1,385,526.00)	(626,097.00)	(1,385,526.00)	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	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	69,300.00	69,300.00
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	73,601,304.75	73,601,304.75
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	73,601,304.75	73,601,304.75
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	27,028.00	37,262.00	37,262.00
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	505,448.00	505,448.00
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)	(468,186.00)	(468,186.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	73,103,862.33	73,133,118.75	73,133,118.75

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	31,849,815.00	31,849,815.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	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	41,283,303.75	41,283,303.75
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	41,026,075.75	41,026,075.75

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	306,000.00	0.00	0.00
44. California High School Exit Exam	9002	102,000.00	0.00	0.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	144,391.00	0.00	0.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

Ledger: 22 FULLERTON ELEMENTARY

	Object	CB - Budget 06/01/07	CashFlow Projections As of: November 30, 2007													Accrual	Total
			July	August	September	October	November	Projected December	Projected 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	17,611,977	10,724,598	10,385,369	6,093,326	13,410,797	8,348,860			
Receipts																	
Revenue Limit																	
State Aid	8010-8019	41,026,076	6,367,315	664,470	3,296,360	3,321,247	3,321,247	2,417,878	2,198,025	5,244,049	2,451,365	2,451,365	2,651,365	3,070,588	3,070,804	41,026,076	
Property Tax	8020-8079	31,849,815	1,701,685	252,111	893,548	234,764	2,568,330	7,582,793	5,628,356	122,327	1,695,918	9,693,305	1,143,987	332,690	-	31,849,815	
Other	8080-8099	505,448	-	-	-	-	-	-	-	-	-	-	-	505,448	-	505,448	
Federal Revenues	8100-8299	8,083,448	7,940	198,076	20,288	640,754	56,309	831,016	13,418	141,649	1,121,792	314,052	765,377	2,495,283	1,477,494	8,083,448	
Other State Revenues	8300-8599	20,171,542	9,897	386,309	1,740,413	3,149,990	1,693,818	967,978	1,511,590	3,034,206	892,445	2,305,412	711,357	3,703,623	64,504	20,171,542	
Other Local Revenues	8600-8799	9,068,780	(585)	579,453	321,088	1,142,768	731,872	1,251,137	628,592	654,944	525,263	1,433,102	334,252	1,452,768	14,127	9,068,780	
Interfund Transfers In	8910-8929	68,000	609,127	-	-	-	(541,127)	-	-	-	-	-	-	-	-	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	(290,000)	280,000	43,000	145,000	(5,000)	140,000	(7,300,000)	(600,000)	813,217	
Total Receipts			11,864,006	5,918,137	5,966,660	10,660,856	7,858,023	12,760,801	10,259,981	9,240,176	6,831,783	16,192,236	5,746,338	4,260,400	4,026,929	111,586,326	
Disbursements																	
Certificated Salaries	1000-1999	55,700,205	879,008	986,545	5,083,270	5,222,011	5,224,694	27,128	10,630,635	5,355,076	5,535,291	5,357,781	5,364,111	5,511,607	523,049	55,700,205	
Classified Salaries	2000-2999	16,965,249	4,393	867,426	1,054,530	1,691,849	1,764,558	1,719,510	1,485,654	1,430,736	1,469,587	1,345,809	1,450,529	2,511,462	169,207	16,965,249	
Employee Benefits	3000-3999	19,367,312	932,589	168,020	1,246,905	2,531,990	801,709	726,387	2,791,396	1,745,741	2,665,674	691,248	2,559,594	1,807,514	698,546	19,367,312	
Supplies and Services	4000-5999	23,833,330	393,250	823,864	872,844	1,835,841	1,215,572	1,224,426	1,026,569	998,821	1,519,649	1,044,916	1,695,747	2,915,614	8,266,217	23,833,330	
Capital Outlays	6000-6999	283,372	-	44,058	40,150	50,569	130	-	36,691	(6,389)	3,829	108,269	-	(15,348)	21,412	283,372	
Other Outgo	7000-7499	1,982,633	18,076	198,285	18,076	(144,057)	197,781	41,216	376,415	55,420	79,796	326,743	38,294	327,435	449,153	1,982,633	
Interfund Transfers Out	7600-7629	1,453,526	1,235,224	-	-	-	218,302	-	-	-	-	-	-	-	-	1,453,526	
All Other Financing Uses	7630-7999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liabilities (Calc)	9500-9699	-	4,338,583	927,418	(60,511)	750,110	(155,347)	500,000	800,000	-	(150,000)	-	(300,000)	(4,100,000)	(1,800,000)	750,253	
Audit Adjustments	9792-9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Operating Accounts	9900-9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Disbursements			7,801,123	4,015,615	8,255,265	11,938,313	9,267,399	4,238,666	17,147,361	9,579,405	11,123,826	8,874,765	10,808,275	8,958,285	8,327,583	120,335,880	
Ending Cash Balance (Calc)			12,162,759	14,065,281	11,776,676	10,499,219	9,089,842	17,611,977	10,724,598	10,385,369	6,093,326	13,410,797	8,348,860	3,650,975			
Ending Cash Balance	9110		12,162,759	14,065,281	11,776,676	10,499,219	9,089,842										
Difference			-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Source: CDD GL230_64

Fullerton School District - Multi-Year Projection

	A	B	C	M	N	O	P	Q	R
1				Base Year	% chg	Year 2	% chg	Year 3	% chg
2				2007/2008	---->	2008/09	---->	2009/10	---->
3	UNRESTRICTED SUMMARY								
4	REVENUES AND OTHER FINANCING SOURCES								
5	Revenue Limit Sources								
6	a	BRL per ADA		5,556.97	4.3%	5,795.97	2.5%	5,940.97	2.7%
7	b	ADA		13,213	-0.3%	13,176	-1.1%	13,031	-1.5%
8	c	BRL		73,423,355	4.0%	76,367,572	1.4%	77,416,708	1.2%
9	d1	Revenue Limit Deficit (Line 26)		-		-		-	
10	d2	Other RL (RL lines 6-28, except 13 and 26)		(42,016)	4.0%	(43,701)	4.0%	(45,454)	4.0%
11	e	Other RL Adj (basic aid, charter, PY)		-		-		-	
12	f	RL Transfers		(1,783,830)	4.0%	(1,855,360)	4.0%	(1,929,759)	4.0%
13	Total Revenue Limit Sources			71,597,509	4.0%	74,468,511	1.3%	75,441,495	1.1%
14	Federal Revenue			80,740	0.0%	80,740	0.0%	80,740	0.0%
15	Other State Revenue			6,696,947	4.1%	6,970,157	1.4%	7,067,438	1.2%
16	Other Local Revenue			1,868,095	4.3%	1,948,423	2.5%	1,997,134	2.7%
17	Other Financing Sources (Transfers In)			68,000	4.3%	70,924	2.5%	72,697	2.7%
18	Other Financing Sources (Contributions)			(9,486,303)	4.3%	(9,894,214)	2.5%	(10,141,569)	2.7%
19	Adj. to Revenue from Base Year (Unrestricted)			0		2,150,000		0	
20	TOTAL REVENUES			70,824,988		75,794,541		74,517,935	
21									
22	EXPENDITURES AND OTHER FINANCING USES								
23	Certificated Salaries								
24	a	Base				43,406,852		44,444,577	
25	a-1	Program Reductions (FTEs)			0	0	0	0	0
26	b	Step & Column			0.88%	386,623	0.88%	390,015	0.88%
27	c	Cost-of-Living Adjustment			1.50%	651,103	0.00%	0	0.00%
28	Total Certificated Salaries			43,406,852		44,444,577		44,834,593	
29	Classified Salaries								
30	a	Base				8,845,275		9,062,117	
31	b	Step & Column			0.94%	84,163	0.94%	84,952	0.94%
32	c	Cost-of-Living Adjustment			1.50%	132,679	0.00%	0	0.00%
33	d	Other Adj				0		0	
34	Total Classified Salaries			8,845,275		9,062,117		9,147,068	
35	Employee Benefits			13,817,398	5.8%	14,613,137	4.9%	15,324,169	4.9%
37	Books and Supplies			2,993,730	2.4%	3,065,580	2.7%	3,148,350	2.9%
38	Services, Other Operating Exp.			3,786,476	2.4%	3,877,351	2.7%	3,982,040	2.9%
39	Capital Outlay			245,100	2.4%	250,982	2.7%	257,759	2.9%
40	Other Outgo			1,160,877	2.4%	1,188,738	2.7%	1,220,834	2.9%
41	Direct/Indirect Support Costs			(935,151)		(931,045)		(954,563)	
42	Other Financing Uses (Transfers Out/Debt Service)			1,453,526	0.0%	1,453,526	0.0%	1,453,526	0.0%
43	Adj. to Expenditures from Base Year (Unrestricted)			0		(1,193,302)		(1,269,302)	
44	Unspecified Budget Cuts			0		0		(2,600,000)	
45	TOTAL EXPENDITURES			74,774,083		75,831,662		74,544,474	
46									
47	NET INCREASE(DECREASE) FUND BAL.			(3,949,095)		(37,121)		(26,539)	

Fullerton School District - Multi-Year Projection

	A	B	C	M	N	O	P	Q	R
1				Base Year	% chg	Year 2	% chg	Year 3	% chg
2				2007/2008	---->	2008/09	---->	2009/10	---->
48									
49	FUND BALANCE, RESERVES								
50		Beginning Balance, July 1		8,748,928		4,799,833		4,762,712	
54		Ending Balance, June 30		4,799,833		4,762,712		4,736,173	
55									
56	Components of Ending Fund Balance:				% of GF		% of GF		% of GF
57	a)	Res. for Revolving Cash		100,000		100,000		100,000	
58	b)	Res. for Stores/Prepaid Expenses		1,100,000		1,100,000		1,100,000	
59	c)	Desig. for Economic Uncertainties		3,599,833	3.0%	3,562,712	3.0%	3,536,173	3.0%
60	d)	Desig. For School Site Carryover		0		0		0	
65	TOTAL RESERVES			4,799,833		4,762,712		4,736,173	
66	UNAPPROPRIATED AMOUNT			0	0.0%	0	0.0%	0	0.0%

Fullerton School District - Multi-Year Projection

	A	B	C	M	N	O	P	Q	R
1				Base Year	% chg	Year 2	% chg	Year 3	% chg
2				2007/2008	---->	2008/09	---->	2009/10	---->
68	RESTRICTED SUMMARY								
69	REVENUES AND OTHER FINANCING SOURCES								
70		Revenue Limit Sources		1,783,830	4.3%	1,860,535	2.5%	1,907,048	2.7%
71		Federal Revenue		8,002,708	0.0%	8,002,708	0.0%	8,002,708	0.0%
72		Other State Revenue		13,932,287	4.3%	14,531,375	2.5%	14,894,660	2.7%
73		Other Local Revenue		7,151,727	4.3%	7,459,251	2.5%	7,645,733	2.7%
74		Other Financing Sources (Transfers In)		0	4.3%	0	2.5%	0	2.7%
75		Other Financing Sources (Contributions)		9,486,303	4.3%	9,894,214	2.5%	10,141,569	2.7%
76		Adj. to Revenue from Base Year (Restricted)		0		0		0	
77		TOTAL REVENUES		40,356,855		41,748,083		42,591,718	
79	EXPENDITURES AND OTHER FINANCING USES								
80		Certificated Salaries							
81	a	Base				12,281,255		12,465,474	
82	a-1	Projected Program FTE Adjustment			0.00%	0	0.00%	0	0.00%
83	b	Step & Column			0.00%	0	0.00%	0	0.00%
84	c	Cost-of-Living Adjustment			1.50%	184,219	0.00%	0	0.00%
86		Total Certificated Salaries		12,281,255		12,465,474		12,465,474	
87		Classified Salaries							
88	a	Base				9,182,018		9,407,115	
89	a-1	Projected Program FTE Adjustment			0.00%	0	0.00%	0	0.00%
90	b	Step & Column			0.94%	87,367	0.94%	88,186	0.94%
91	c	Cost-of-Living Adjustment			1.50%	137,730	0.00%	0	0.00%
93		Total Classified Salaries		9,182,018		9,407,115		9,495,301	
94		Employee Benefits		5,538,396	5.8%	5,857,350	4.9%	6,142,351	4.9%
96		Books and Supplies		11,518,946	-38.3%	7,110,343	3.5%	7,360,558	4.1%
97		Services, Other Operating Exp.		4,965,861	2.4%	5,085,042	2.7%	5,222,338	2.9%
98		Capital Outlay		38,272	2.4%	39,191	2.7%	40,249	2.9%
99		Other Outgo		834,300	2.4%	854,323	2.7%	877,390	2.9%
100		Direct/Indirect Support Costs		850,630	2.4%	871,045	2.7%	894,563	2.9%
101		Other Financing Uses (Transfers Out/Debt Service)		0	0.0%	0	0.0%	0	0.0%
102		Adj. to Expenditures from Base Year (Restricted)		0		0		0	
103		TOTAL EXPENDITURES		45,209,678		41,689,882		42,498,224	
104									
105		NET INCREASE(DECREASE) FUND BAL.		(4,852,823)		58,201		93,494	
106									
107	FUND BALANCE, RESERVES								
108		Beginning Balance, July 1		4,852,823		0		58,201	
109		Audit Adjustments		0		0		0	
110		Adjustments for Restatements		0		0		0	
111		Net Beginning Balance		4,852,823		0		58,201	
112		Ending Balance, June 30		0		58,201		151,695	
114	Components of Ending Fund Balance:								
122	a)	Desig. for Restricted Fund Balance		0		58,201		151,695	

Fullerton School District - Multi-Year Projection

	A	B	C	M	N	O	P	Q	R
1				Base Year	% chg	Year 2	% chg	Year 3	% chg
2				2007/2008	---->	2008/09	---->	2009/10	---->
125	GENERAL FUND - UNRESTRICTED & RESTRICTED								
126	REVENUES AND OTHER FINANCING SOURCES								
127			Revenue Limit Sources	73,381,339		76,329,045		77,348,543	
128			Federal Revenue	8,083,448		8,083,448		8,083,448	
129			Other State Revenue	20,629,234		21,501,532		21,962,098	
130			Other Local Revenue	9,019,822		9,407,674		9,642,866	
131			Other Financing Sources (Transfers In)	68,000		70,924		72,697	
132			Other Financing Sources (Contributions)	0		0		0	
133			<i>Adj. to Revenue from Base Year</i>	0		2,150,000		0	
134			TOTAL REVENUES	111,181,843		117,542,624		117,109,653	
135									
136	EXPENDITURES AND OTHER FINANCING USES								
137			Certificated Salaries	55,688,107		56,910,051		57,300,067	
138			Classified Salaries	18,027,293		18,469,232		18,642,369	
139			Employee Benefits	19,355,794		20,470,488		21,466,520	
141			Books and Supplies	14,512,676		10,175,922		10,508,908	
142			Services, Other Operating Exp.	8,752,337		8,962,393		9,204,378	
143			Capital Outlay	283,372		290,173		298,008	
144			Other Outgo	1,995,177		2,043,061		2,098,224	
145			Direct/Indirect Support Costs	(84,521)		(60,000)		(60,000)	
146			Other Financing Uses (Transfers Out/Debt Service)	1,453,526		1,453,526		1,453,526	
147			<i>Adj. to Expenditures from Base Year</i>	0		(1,193,302)		(1,269,302)	
148			<i>Unspecified Budget Cuts</i>	0		0		(2,600,000)	
149			TOTAL EXPENDITURES	119,983,761		117,521,544		117,042,698	
150									
151	NET INCREASE(DECREASE) FUND BAL.			(8,801,918)		21,080		66,955	
152									
154	FUND BALANCE, RESERVES								
155			Beginning Balance, July 1	13,601,751		4,799,833		4,820,913	
156			Audit Adjustments	0		0		0	
157			Adjustments for Restatements	0		0		0	
158			Net Beginning Balance	13,601,751		4,799,833		4,820,913	
159			Ending Balance, June 30	4,799,833		4,820,913		4,887,868	
160									
161	Components of Ending Fund Balance:				% of GF		% of GF		% of GF
162			a) Res. for Revolving Cash	100,000		100,000		100,000	
163			b) Res. for Stores/Prepaid Expenses	1,100,000		1,100,000		1,100,000	
164			c) Desig. for Economic Uncertainties	3,599,833	3.0%	3,562,712	3.0%	3,536,173	3.0%
165			d) School Site Carryover	0		0		0	
169			h) Desig. for Restricted Fund Balance	0		58,201		151,695	
170			TOTAL RESERVES	4,799,833		4,820,913		4,887,868	
171			UNAPPROPRIATED AMOUNT	0	0.0%	(0)	0.0%	(0)	0.0%

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2007-08)	13,212.84	13,213.64	0.0%	Met
1st Subsequent Year (2008-09)	12,913.00	13,175.98	2.0%	Met
2nd Subsequent Year (2009-10)	12,613.00	13,030.99	3.3%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Based on current year ADA loss of 29, subsequent year ADA has been revised and projected to decrease 145 for 08/09 and 193 for 09/10.

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2007-08)	13,303	13,583	2.1%	Not Met
1st Subsequent Year (2008-09)	12,993	13,433	3.4%	Not Met
2nd Subsequent Year (2009-10)	12,683	13,233	4.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Current year enrollment projections have been reprojected from a loss of 310 to 30 for 07/08, 150 for 08/09, and 200 for 09/10.

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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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%):

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)	12,984	13,433	96.7%	Met
2nd Subsequent Year (2009-10)	12,791	13,233	96.7%	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 budget adoption.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2007-08)	72,718,214.00		
1st Subsequent Year (2008-09)	73,701,167.00	74,468,511.00	1.0%	Met
2nd Subsequent Year (2009-10)	73,854,070.00	75,441,495.00	2.1%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Revised ADA projections have changed from 300 to 200 in 09/10.

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)	88,644,790.24	105,640,713.28	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)	93,071,194.00	118,530,235.00	78.5%	Not Met
1st Subsequent Year (2008-09)	95,849,771.00	116,068,018.00	82.6%	Not Met
2nd Subsequent Year (2009-10)	97,408,956.00	115,589,172.00	84.3%	Met

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

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

- 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 (for 07/08, \$6.0 million) from non-salary expense.

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 budget adoption.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6A)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Status
Federal Revenue (Fund 01, Objects 8100-8299)				
Current Year (2007-08)	7,808,437.00	8,083,448.00	3.5%	Met
1st Subsequent Year (2008-09)	7,808,437.00	8,083,448.00	3.5%	Met
2nd Subsequent Year (2009-10)	7,808,437.00	8,083,448.00	3.5%	Met
Other State Revenue (Fund 01, Objects 8300-8599)				
Current Year (2007-08)	16,583,964.00	20,629,234.00	24.4%	Not Met
1st Subsequent Year (2008-09)	17,047,455.00	21,501,532.00	26.1%	Not Met
2nd Subsequent Year (2009-10)	17,334,888.00	21,962,098.00	26.7%	Not Met
Other Local Revenue (Fund 01, Objects 8600-8799)				
Current Year (2007-08)	8,086,607.00	9,019,822.00	11.5%	Not Met
1st Subsequent Year (2008-09)	8,212,919.00	9,407,674.00	14.5%	Not Met
2nd Subsequent Year (2009-10)	8,164,721.00	9,642,866.00	18.1%	Not Met
Books and Supplies (Fund 01, Objects 4000-4999)				
Current Year (2007-08)	6,235,260.00	14,512,676.00	132.8%	Not Met
1st Subsequent Year (2008-09)	6,456,487.00	10,175,922.00	57.6%	Not Met
2nd Subsequent Year (2009-10)	6,672,055.00	10,508,908.00	57.5%	Not Met
Services and Other Expenditures (Fund 01, Objects 5000-5999)				
Current Year (2007-08)	8,680,521.00	8,752,337.00	0.8%	Met
1st Subsequent Year (2008-09)	8,973,534.00	8,962,393.00	-0.1%	Met
2nd Subsequent Year (2009-10)	9,146,665.00	9,204,378.00	0.6%	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 budget adoption 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.

Explanation:
(required if NOT met)

State Revenue: First Interim budget reflects carryover, deferred revenue and updates to estimated grants. Subsequent years are based on 07/08 criteria. Local Revenue: Cash based donations and reimbursements are not reflected in the Adopted Budget. Books and Supplies: First Interim assumes increased expenditures due to purchases made with the cash based donations and reimbursements.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code (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 Budget Adoption 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	Budget Adoption	First Interim
	(Form 01CS, Item 7A)	Projected Year Totals
1. Required ¹	561,444	561,444
2. Budgeted ²	574,435	574,435
	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:

- Not applicable (district does not participate in the deferred maintenance program)
- 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 01CS, Item 7B2c)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	3,255,716.19	2,767,715.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		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:

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

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

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 its 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	12,984	12,791

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 01i, 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)	(8,801,918.00)	119,983,761.00	7.3%	Not Met
1st Subsequent Year (2008-09)	21,080.00	117,521,544.00	N/A	Met
2nd Subsequent Year (2009-10)	66,955.00	117,042,698.00	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)

Carryover of \$6.0 million was budgeted in 07/08 by First Interim representing one-time expenditures.

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 (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2007-08)	4,799,833.00	Met
1st Subsequent Year (2008-09)	4,820,913.00	Met
2nd Subsequent Year (2009-10)	4,887,868.00	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 (Form CASH, Line F, June Column)	Status
Current Year (2007-08)	8,099,875.71	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	12,984	12,791
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): _____

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: All data are extracted.

	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)	119,983,761.00	117,521,544.00	117,042,698.00
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)	119,983,761.00	117,521,544.00	117,042,698.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	3,599,512.83	3,525,646.32	3,511,280.94
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)	3,599,512.83	3,525,646.32	3,511,280.94

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2007-08)	(2008-09)	(2009-10)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	3,599,833.00	3,562,712.00	3,536,173.00
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 011, 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)	3,691,319.00	1,541,319.00	1,541,319.00
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)	7,291,152.00	5,104,031.00	5,077,492.00
District's Reserve Standard (Section 10B, Line 7):	3,599,512.83	3,525,646.32	3,511,280.94
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 2009/10. The payments are funded partially by parent contributions over the same period of time and partially by one-time funds from Fund 40. \$200,000 has been transferred from Fund 40 to Fund 21 for the 07/08 debt service payment.

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 budget adoption.

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 budget adoption.

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

District's Contributions and Transfers Percentage Range:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
Current Year (2007-08)	(9,140,056.00)	(9,486,303.00)	3.8%	Met
1st Subsequent Year (2008-09)	(9,418,238.00)	(9,894,214.00)	5.1%	Not Met
2nd Subsequent Year (2009-10)	(9,664,672.00)	(10,141,569.00)	4.9%	Met
1b. Transfers In, General Fund *				
Current Year (2007-08)	609,127.00	68,000.00	-89.8%	Not Met
1st Subsequent Year (2008-09)	1,490,538.00	70,924.00	-95.2%	Not Met
2nd Subsequent Year (2009-10)	106,961.00	72,697.00	-32.0%	Not Met
1c. Transfers Out, General Fund *				
Current Year (2007-08)	1,235,224.00	1,453,526.00	17.7%	Not Met
1st Subsequent Year (2008-09)	1,062,332.00	1,453,526.00	36.8%	Not Met
2nd Subsequent Year (2009-10)	796,102.00	1,453,526.00	82.6%	Not Met

1d. Capital Project Cost Overruns

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

Explanation:
(required if NOT met)

Contributions have been reprojected reflecting revised Special Education expenditures.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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)

Current year transfers in have been reprojected to exclude Mandated Cost reimbursements from Fund 17. Subsequent years are based on 07/08 assumptions.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

Increased Laptop revenue was transferred out to Fund 21 after budget adoption. Subsequent years are based on 07/08 assumptions.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing 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 Budget Adoption 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 Budget Adoption (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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2)
- b. If Yes to item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts.

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 2000-01	25	1,135,000	84,164	88,194	87,069	85,906
Fund/Resource/Object: District 40						
Commitment Type: CFD 2001-01	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	72,875,891.00	74,468,511.00	75,441,495.00
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	72,875,891.00	74,468,511.00	75,441,495.00
Percent Change Over Previous Year:		1.7%	2.2%	1.3%
Status:	Not Met	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 budget adoption 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: Budget Adoption 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)

Yes

b. If Yes to item 1a, have there been changes since budget adoption in the estimates for OPEB unfunded liabilities? (If No or n/a, skip items 2-4)

No

2. Total liability for postemployment benefits other than pensions

Budget Adoption (Form 01CS, Item S7A)	First Interim
14,179,061	14,179,061

a. Is total liability based on an estimate or actuarial study?

Actuarial	Actuarial
Jul 01, 2007	Jul 01, 2007

b. If based on an actuarial study, indicate the date of the study.

3. Amount of total liability that is unfunded

14,179,061	14,179,061
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4. Comments:

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

DATA ENTRY: Budget Adoption 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)

Yes

b. If Yes to item 1a, have there been changes since budget adoption in the estimates for other self-insured benefits? (If No or n/a, skip items 2-4)

No

2. Total liability for providing the other self-insured benefits

Budget Adoption (Form 01CS, Item S7B)	First Interim
1,849,524	1,849,524

a. Is total liability based on an estimate or actuarial study?

Actuarial	Actuarial
Mar 31, 2007	Mar 31, 2007

b. If based on an actuarial study, indicate the date of the study.

3. Amount of total liability that is unfunded

1,849,524	
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4. Comments:

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S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; 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 budget adoption?

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	652.7	652.7	652.7

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

	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"/>

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

504,541

7. Amount included for any tentative salary increases

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
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)
Yes	Yes	Yes
5,865,858	6,452,444	7,097,688
90%	90%	90%
6.0%	10.0%	10.0%

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

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

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)
Yes	Yes	Yes
1,288,879	1,300,221	1,311,663
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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	384.7	384.7	384.7

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (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"/>

One Year Agreement

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
7. Amount included for any tentative salary increases	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	2,534,363	2,787,799
90%	90%	90%
6.0%	10.0%	10.0%

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

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
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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	119,808	119,808
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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	74.2	74.2	74.2

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (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	915,797	1,007,377
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%	10.0%	10.0%

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: District pays 100% for retired teachers who have single coverage in certain plans. The District also pays 100% for CSEA and one dependent for an HMO.

End of School District First Interim Criteria and Standards Review

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30-66506-0000000

First 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:

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IMPORT CHECKS

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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

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

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

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

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

INTRA FD-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-DESIGNATIONSA - (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-DESIGNATIONSB - (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: Cashflow projection is provided on a separate form.

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.)
EXCEPTION

Explanation: Multiyear projection is provided on a separate form.

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.

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First Interim
2007-08 Board Approved Operating Budget
Technical Review Checks

Fullerton Elementary

Orange County

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