

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: *Claus Steinkamp* Date: *12/10/08*
District Superintendent or Designee

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

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

Meeting Date: December 16, 2008 Signed: *John Meyer*
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Susan Ginder Telephone: (562) 997-8126
Title: Executive Director of Fiscal Services E-mail: sginder@lbschools.net

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		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	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Ending Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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 fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than the standard for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		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 OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		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
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	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	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state 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	463,582,939.00	465,833,140.00	142,673,882.97	465,766,933.00	(66,207.00)	0.0%
2) Federal Revenue		8100-8299	2,084,664.00	2,084,664.00	0.00	2,084,664.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,890,140.00	41,500,230.00	2,069,376.66	41,665,374.00	165,144.00	0.4%
4) Other Local Revenue		8600-8799	13,690,590.00	14,338,598.00	3,499,010.51	14,239,221.00	(99,377.00)	-0.7%
5) TOTAL, REVENUES			519,248,333.00	523,756,632.00	148,242,270.14	523,756,192.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	262,602,158.00	264,155,164.00	43,943,544.25	260,873,021.00	3,282,143.00	1.2%
2) Classified Salaries		2000-2999	72,674,397.00	72,971,670.00	17,688,381.58	73,311,787.00	(340,117.00)	-0.5%
3) Employee Benefits		3000-3999	109,500,245.00	109,280,155.00	18,888,121.16	108,126,507.00	1,153,648.00	1.1%
4) Books and Supplies		4000-4999	7,507,753.00	10,519,827.00	2,671,348.41	7,397,341.00	3,122,486.00	29.7%
5) Services and Other Operating Expenditures		5000-5999	24,810,210.00	28,796,410.00	6,918,414.05	26,363,294.00	2,433,116.00	8.4%
6) Capital Outlay		6000-6999	1,798,234.00	2,940,653.00	649,099.06	3,311,020.00	(370,367.00)	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	5,851,439.00	5,851,439.00	0.00	0.00	5,851,439.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,133,866.00)	(12,405,108.00)	0.00	(12,942,678.00)	537,570.00	-4.3%
9) TOTAL, EXPENDITURES			472,610,570.00	482,110,210.00	90,758,908.51	466,440,292.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			46,637,763.00	41,646,422.00	57,483,361.63	57,315,900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	7,963,723.00	7,963,723.00	New
b) Transfers Out		7600-7629	3,627,237.00	3,627,722.00	762,385.99	10,785,399.00	(7,157,677.00)	-197.3%
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	1,806,576.00	(1,806,576.00)	New
3) Contributions		8980-8999	(49,415,611.00)	(55,936,150.00)	0.00	(55,136,269.00)	799,881.00	-1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,042,848.00)	(59,563,872.00)	(762,385.99)	(59,764,521.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,405,085.00)	(17,917,450.00)	56,720,975.64	(2,448,621.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,556,224.45	27,556,224.45		27,556,224.45	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)			27,556,224.45	27,556,224.45		27,556,224.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,556,224.45	27,556,224.45		27,556,224.45		
2) Ending Balance, June 30 (E + F1e)			21,151,139.45	9,638,774.45		25,107,603.45		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	406,650.00	406,650.00		406,650.00		
Stores		9712	1,400,000.00	1,400,000.00		1,400,000.00		
Prepaid Expenditures		9713	3,793,194.00	3,793,194.00		3,793,194.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		15,449,621.00		
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		4,058,138.45		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	15,551,295.45	4,038,930.45				

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	416,664,561.00	419,586,370.00	135,482,293.00	415,478,232.00	(4,108,138.00)	-1.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,846,477.00	2,885,834.00	985,228.00	2,829,751.00	(56,083.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	6,290.00	6,290.00	6,290.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	589,326.00	589,326.00	0.00	589,326.00	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	2.00	1,194,320.00	1,016,467.87	1,194,320.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,441,571.00	57,093,464.00	0.00	60,519,072.00	3,425,608.00	6.0%
Unsecured Roll Taxes		8042	2,379,865.00	1,205,401.00	1,499,445.92	1,205,401.00	0.00	0.0%
Prior Years' Taxes		8043	3,821,660.00	4,125,599.00	3,156,849.03	4,591,260.00	465,661.00	11.3%
Supplemental Taxes		8044	3,489,709.00	3,737,732.00	451,401.64	2,990,186.00	(747,546.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,499,974.00)	(2,710,769.00)	134,957.39	(1,675,460.00)	1,035,309.00	-38.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	42,581.23	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	77,630.00	108,148.00	30,782.61	108,148.00	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	(38,815.00)	(54,074.00)	0.00	(54,074.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			485,772,012.00	487,761,351.00	142,806,296.69	487,782,452.00	21,101.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(24,477,685.00)	(24,224,526.00)	0.00	(24,270,866.00)	(46,340.00)	0.2%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,803,923.00	2,803,923.00	0.00	2,803,923.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(515,311.00)	(507,608.00)	(132,413.72)	(548,576.00)	(40,968.00)	8.1%
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			463,582,939.00	465,833,140.00	142,673,882.97	465,766,933.00	(66,207.00)	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		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	2,084,664.00	2,084,664.00	0.00	2,084,664.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,084,664.00	2,084,664.00	0.00	2,084,664.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	4,423,289.00	4,423,289.00	1,577,475.00	3,827,602.00	(595,687.00)	-13.5%
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	24,022,999.00	25,702,929.00	0.00	25,652,726.00	(50,203.00)	-0.2%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	379,470.00	379,470.00	148,068.00	347,582.00	(31,888.00)	-8.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,096,755.00	10,033,975.00	211,050.77	10,837,186.00	803,211.00	8.0%
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						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	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						

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School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted 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	967,627.00	960,567.00	132,782.89	1,000,278.00	39,711.00	4.1%
TOTAL, OTHER STATE REVENUE			39,890,140.00	41,500,230.00	2,069,376.66	41,665,374.00	165,144.00	0.4%
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	450.72	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	0.00	12,980.00	12,979.56	12,980.00	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	750,000.00	750,000.00	350,991.34	1,023,002.00	273,002.00	36.4%
Interest		8660	3,946,929.00	3,946,929.00	8,660.76	3,400,000.00	(546,929.00)	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	38,815.00	38,815.00	0.00	38,815.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	8,954,846.00	9,589,874.00	3,125,928.13	9,764,424.00	174,550.00	1.8%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792						
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	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			13,690,590.00	14,338,598.00	3,499,010.51	14,239,221.00	(99,377.00)	-0.7%
TOTAL, REVENUES			519,248,333.00	523,756,632.00	148,242,270.14	523,756,192.00	(440.00)	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								
Certificated Teachers' Salaries		1100	231,774,606.00	232,806,403.00	37,050,516.52	227,388,717.00	5,417,686.00	2.3%
Certificated Pupil Support Salaries		1200	11,352,706.00	11,342,171.00	2,107,410.11	11,437,257.00	(95,086.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,728,355.00	18,078,733.00	4,305,511.72	19,602,925.00	(1,524,192.00)	-8.4%
Other Certificated Salaries		1900	1,746,491.00	1,927,857.00	480,105.90	2,444,122.00	(516,265.00)	-26.8%
TOTAL, CERTIFICATED SALARIES			262,602,158.00	264,155,164.00	43,943,544.25	260,873,021.00	3,282,143.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,539,009.00	2,503,126.00	385,108.72	2,674,644.00	(171,518.00)	-6.9%
Classified Support Salaries		2200	27,991,889.00	28,077,836.00	7,392,915.24	28,834,775.00	(756,939.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	19,086,336.00	19,062,243.00	4,719,372.68	18,972,474.00	89,769.00	0.5%
Clerical, Technical and Office Salaries		2400	18,636,708.00	18,908,010.00	4,302,012.96	18,342,006.00	566,004.00	3.0%
Other Classified Salaries		2900	4,420,455.00	4,420,455.00	888,971.98	4,487,888.00	(67,433.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			72,674,397.00	72,971,670.00	17,688,381.58	73,311,787.00	(340,117.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,437,714.00	22,489,113.00	3,681,756.54	22,626,931.00	(137,818.00)	-0.6%
PERS		3201-3202	5,595,746.00	5,680,558.00	1,489,065.27	6,115,484.00	(434,926.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	9,463,269.00	9,133,286.00	1,846,470.16	9,237,463.00	(104,177.00)	-1.1%
Health and Welfare Benefits		3401-3402	51,586,607.00	51,479,305.00	8,600,033.63	49,870,488.00	1,608,817.00	3.1%
Unemployment Insurance		3501-3502	1,066,890.00	1,077,136.00	185,190.33	1,052,883.00	24,253.00	2.3%
Workers' Compensation		3601-3602	10,628,262.00	10,642,344.00	1,853,961.35	10,605,710.00	36,634.00	0.3%
OPEB, Allocated		3701-3702	1,172,918.00	1,172,939.00	203,921.66	1,150,671.00	22,268.00	1.9%
OPEB, Active Employees		3751-3752	5,883,490.00	5,898,846.00	1,026,707.22	5,769,952.00	128,894.00	2.2%
PERS Reduction		3801-3802	1,665,349.00	1,705,613.00	0.00	1,695,910.00	9,703.00	0.6%
Other Employee Benefits		3901-3902	0.00	1,015.00	1,015.00	1,015.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,500,245.00	109,280,155.00	18,888,121.16	108,126,507.00	1,153,648.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,978.00	581,074.00	333,338.61	435,522.00	145,552.00	25.0%
Books and Other Reference Materials		4200	16,780.00	89,721.00	99,688.60	110,930.00	(21,209.00)	-23.6%
Materials and Supplies		4300	7,162,843.00	9,464,404.00	2,132,460.20	6,531,027.00	2,933,377.00	31.0%
Noncapitalized Equipment		4400	303,152.00	384,628.00	105,861.00	319,862.00	64,766.00	16.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,507,753.00	10,519,827.00	2,671,348.41	7,397,341.00	3,122,486.00	29.7%
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	328,370.00	387,588.00	102,099.25	417,657.00	(30,069.00)	-7.8%
Dues and Memberships		5300	100,169.00	103,078.00	64,054.40	110,959.00	(7,881.00)	-7.6%
Insurance		5400-5450	16,000.00	16,400.00	15,783.01	16,101.00	299.00	1.8%
Operations and Housekeeping Services		5500	10,027,396.00	10,109,546.00	2,686,752.24	9,964,932.00	144,614.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,656,285.00	5,023,815.00	1,470,314.31	5,817,037.00	(793,222.00)	-15.8%
Transfers of Direct Costs		5710	(1,130,575.00)	(1,670,730.00)	473,307.25	(2,376,804.00)	706,074.00	-42.3%
Transfers of Direct Costs - Interfund		5750	(815,458.00)	(817,151.00)	(25,317.68)	(905,066.00)	87,915.00	-10.8%
Professional/Consulting Services and Operating Expenditures		5800	8,791,136.00	12,805,489.00	1,450,034.61	10,542,249.00	2,263,240.00	17.7%
Communications		5900	2,836,887.00	2,838,375.00	681,386.66	2,776,229.00	62,146.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,810,210.00	28,796,410.00	6,918,414.05	26,363,294.00	2,433,116.00	8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	120,000.00	302,000.00	30,755.00	302,000.00	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	158,830.00	297,602.00	(50,346.09)	271,649.00	25,953.00	8.7%
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	559,204.00	435,491.00	335,549.76	691,811.00	(256,320.00)	-58.9%
Equipment Replacement		6500	960,200.00	1,905,560.00	333,140.39	2,045,560.00	(140,000.00)	-7.3%
TOTAL, CAPITAL OUTLAY			1,798,234.00	2,940,653.00	649,099.06	3,311,020.00	(370,367.00)	-12.6%
OTHER OUTGO (excluding Transfers of Indirect 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/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	1,776,439.00	1,776,439.00	0.00	0.00	1,776,439.00	100.0%
Other Debt Service - Principal		7439	4,075,000.00	4,075,000.00	0.00	0.00	4,075,000.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,851,439.00	5,851,439.00	0.00	0.00	5,851,439.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,235,980.00)	(10,494,083.00)	0.00	(11,073,919.00)	579,836.00	-5.5%
Transfers of Indirect Costs - Interfund		7350	(1,897,886.00)	(1,911,025.00)	0.00	(1,868,759.00)	(42,266.00)	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,133,866.00)	(12,405,108.00)	0.00	(12,942,678.00)	537,570.00	-4.3%
TOTAL, EXPENDITURES			472,610,570.00	482,110,210.00	90,758,908.51	466,440,292.00	15,669,918.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	7,963,723.00	7,963,723.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	7,963,723.00	7,963,723.00	New
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	6,157,147.00	(6,157,147.00)	New
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	107,648.00	107,648.00	0.00	107,648.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,519,589.00	3,520,074.00	762,385.99	4,520,604.00	(1,000,530.00)	-28.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,627,237.00	3,627,722.00	762,385.99	10,785,399.00	(7,157,677.00)	-197.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	1,806,576.00	(1,806,576.00)	New
(d) TOTAL, USES			0.00	0.00	0.00	1,806,576.00	(1,806,576.00)	New
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(49,415,611.00)	(55,936,150.00)	0.00	(55,136,269.00)	799,881.00	-1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(49,415,611.00)	(55,936,150.00)	0.00	(55,136,269.00)	799,881.00	-1.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(53,042,848.00)	(59,563,872.00)	(762,385.99)	(59,764,521.00)	(200,649.00)	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	24,477,686.00	24,224,526.00	0.00	24,270,866.00	46,340.00	0.2%
2) Federal Revenue		8100-8299	81,463,474.00	105,020,794.00	13,438,975.68	88,236,347.00	(16,784,447.00)	-16.0%
3) Other State Revenue		8300-8599	119,790,613.00	132,154,223.00	47,437,493.67	130,488,553.00	(1,665,670.00)	-1.3%
4) Other Local Revenue		8600-8799	1,441,922.00	8,157,102.00	1,435,157.72	4,099,183.00	(4,057,919.00)	-49.7%
5) TOTAL, REVENUES			227,173,695.00	269,556,645.00	62,311,627.07	247,094,949.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	114,473,648.00	128,868,358.00	18,784,096.03	120,294,102.00	8,574,256.00	6.7%
2) Classified Salaries		2000-2999	40,542,612.00	43,647,537.00	8,897,463.13	42,195,634.00	1,451,903.00	3.3%
3) Employee Benefits		3000-3999	51,540,690.00	51,272,269.00	8,095,285.58	51,209,376.00	62,893.00	0.1%
4) Books and Supplies		4000-4999	16,761,793.00	72,715,311.00	6,738,152.50	16,618,804.00	56,096,507.00	77.1%
5) Services and Other Operating Expenditures		5000-5999	45,805,377.00	63,138,468.00	4,653,041.16	50,932,568.00	12,205,900.00	19.3%
6) Capital Outlay		6000-6999	631,986.00	2,325,855.00	80,094.17	768,816.00	1,557,039.00	66.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	266,795.00	283,145.00	(16,182.24)	316,918.00	(33,773.00)	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,235,980.00	10,494,083.00	0.00	11,073,919.00	(579,836.00)	-5.5%
9) TOTAL, EXPENDITURES			280,258,881.00	372,745,026.00	47,231,950.33	293,410,137.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,085,186.00)	(103,188,381.00)	15,079,676.74	(46,315,188.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	27,768.00	37,581.00	0.00	38,639.00	(1,058.00)	-2.8%
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	49,415,611.00	55,936,150.00	0.00	55,136,269.00	(799,881.00)	-1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,387,843.00	55,898,569.00	0.00	55,097,630.00		

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)			(3,697,343.00)	(47,289,812.00)	15,079,676.74	8,782,442.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,631,032.18	51,631,032.18		51,631,031.75	(0.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,631,032.18	51,631,032.18		51,631,031.75		
d) Other Restatements		9795	0.00	(2,400.00)		(31,057.00)	(28,657.00)	1194.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,631,032.18	51,628,632.18		51,599,974.75		
2) Ending Balance, June 30 (E + F1e)			47,933,689.18	4,338,820.18		60,382,416.75		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		60,382,416.75		
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	47,933,689.18	4,338,820.18				

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 from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	1,389,787.00	1,399,243.00	0.00	1,402,850.00	3,607.00	0.3%
Community Day Schools Transfer	2430	8091	190,128.00	165,822.00	0.00	166,287.00	465.00	0.3%
Special Education ADA Transfer	6500	8091	16,426,122.00	16,451,966.00	0.00	16,494,234.00	42,268.00	0.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	6,471,649.00	6,207,495.00	0.00	6,207,495.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			24,477,686.00	24,224,526.00	0.00	24,270,866.00	46,340.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,115,525.00	13,115,525.00	0.00	13,047,022.00	(68,503.00)	-0.5%
Special Education Discretionary Grants		8182	1,555,915.00	1,555,915.00	0.00	1,553,052.00	(2,863.00)	-0.2%
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	430,000.00	379,118.00	66,254.65	379,118.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	57,177,657.00	72,148,933.00	11,424,168.10	61,332,786.00	(10,816,147.00)	-15.0%

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)
Vocational and Applied Technology Education	3500-3699	8290	1,178,260.00	1,170,652.00	26,986.90	1,170,652.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	607,226.00	1,020,940.00	58,948.22	546,118.00	(474,822.00)	-46.5%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	7,398,891.00	15,629,711.00	1,862,617.81	10,207,599.00	(5,422,112.00)	-34.7%
TOTAL, FEDERAL REVENUE			81,463,474.00	105,020,794.00	13,438,975.68	88,236,347.00	(16,784,447.00)	-16.0%
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	158,648.00	147,126.00	52,389.00	147,572.00	446.00	0.3%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	3,078,494.00	3,562,857.00	1,260,706.00	3,562,857.00	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	44,993,355.00	44,030,495.00	15,315,073.00	44,030,495.00	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	767,169.00	805,677.00	272,566.00	805,677.00	0.00	0.0%
Home-to-School Transportation	7230	8311	7,069,592.00	7,560,937.00	1,386,676.00	7,560,937.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	39,249.00	39,248.91	39,249.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	15,000,000.00	17,568,381.00	3,513,676.00	17,568,381.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	800,777.00	856,432.00	157,070.00	856,432.00	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%
Lottery - Unrestricted and Instructional Materi		8560	1,422,121.00	1,773,455.00	67,671.19	1,730,454.00	(43,001.00)	-2.4%
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	1,292,275.00	1,486,582.00	0.00	1,486,582.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	2,713,674.00	2,921,115.00	0.00	2,921,115.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	5,767,454.00	6,151,476.00	5,411,537.00	6,151,476.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	121,260.00	802,149.00	266,513.40	201,977.00	(600,172.00)	-74.8%
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	216,601.00	231,444.00	0.00	231,444.00	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)
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	1,050,000.00	1,200,355.00	0.00	1,200,355.00	0.00	0.0%
Professional Development Block Grant	7393	8590	1,825,474.00	1,950,571.00	1,560,457.00	1,950,571.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	11,288,534.00	12,071,200.00	8,753,491.00	12,071,200.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	5,571,695.00	6,520,887.00	5,216,710.00	6,520,887.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,290,100.00	1,290,100.00	1,032,080.00	1,290,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,363,390.00	21,183,735.00	3,131,629.17	20,160,792.00	(1,022,943.00)	-4.8%
TOTAL, OTHER STATE REVENUE			119,790,613.00	132,154,223.00	47,437,493.67	130,488,553.00	1,665,670.00	-1.3%
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	525,074.00	533,348.00	0.00	533,348.00	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	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	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	916,848.00	7,623,754.00	1,435,157.72	3,565,835.00	(4,057,919.00)	-53.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	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			1,441,922.00	8,157,102.00	1,435,157.72	4,099,183.00	(4,057,919.00)	-49.7%
TOTAL, REVENUES			227,173,695.00	269,556,645.00	62,311,627.07	247,094,949.00	(22,461,696.00)	-8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	77,092,600.00	88,811,216.00	11,636,569.76	82,101,035.00	6,710,181.00	7.6%
Certificated Pupil Support Salaries		1200	23,828,158.00	24,547,267.00	3,899,072.36	21,094,191.00	3,453,076.00	14.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,037,161.00	6,356,262.00	1,495,729.33	7,427,111.00	(1,070,849.00)	-16.8%
Other Certificated Salaries		1900	7,515,729.00	9,153,613.00	1,752,724.58	9,671,765.00	(518,152.00)	-5.7%
TOTAL, CERTIFICATED SALARIES			114,473,648.00	128,868,358.00	18,784,096.03	120,294,102.00	8,574,256.00	6.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	19,491,340.00	21,371,178.00	3,196,754.03	19,941,390.00	1,429,788.00	6.7%
Classified Support Salaries		2200	12,685,880.00	12,793,516.00	3,342,966.58	12,719,514.00	74,002.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	4,417,153.00	4,379,972.00	1,233,587.74	5,626,004.00	(1,246,032.00)	-28.4%
Clerical, Technical and Office Salaries		2400	3,554,872.00	3,850,520.00	803,474.20	3,173,496.00	677,024.00	17.6%
Other Classified Salaries		2900	393,367.00	1,252,351.00	320,680.58	735,230.00	517,121.00	41.3%
TOTAL, CLASSIFIED SALARIES			40,542,612.00	43,647,537.00	8,897,463.13	42,195,634.00	1,451,903.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,557,448.00	9,162,866.00	1,506,026.17	9,033,201.00	129,665.00	1.4%
PERS		3201-3202	2,763,352.00	3,483,416.00	700,848.41	3,366,303.00	117,113.00	3.4%
OASDI/Medicare/Alternative		3301-3302	4,508,430.00	3,354,418.00	869,068.24	4,520,166.00	(1,165,748.00)	-34.8%
Health and Welfare Benefits		3401-3402	25,803,046.00	25,782,321.00	3,577,699.20	25,335,527.00	446,794.00	1.7%
Unemployment Insurance		3501-3502	349,286.00	481,289.00	82,991.02	458,585.00	22,704.00	4.7%
Workers' Compensation		3601-3602	4,554,193.00	4,787,982.00	832,499.66	4,571,450.00	216,532.00	4.5%
OPEB, Allocated		3701-3702	506,837.00	534,928.00	91,571.55	481,748.00	53,180.00	9.9%
OPEB, Active Employees		3751-3752	2,806,402.00	3,033,450.00	434,581.33	2,775,809.00	257,641.00	8.5%
PERS Reduction		3801-3802	691,696.00	651,599.00	0.00	666,587.00	(14,988.00)	-2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,540,690.00	51,272,269.00	8,095,285.58	51,209,376.00	62,893.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,728,494.00	13,248,355.00	3,705,488.25	4,945,665.00	8,302,690.00	62.7%
Books and Other Reference Materials		4200	468,860.00	1,977,143.00	199,042.53	834,549.00	1,142,594.00	57.8%
Materials and Supplies		4300	8,916,245.00	48,387,724.00	1,917,595.21	8,104,835.00	40,282,889.00	83.3%
Noncapitalized Equipment		4400	1,643,194.00	9,099,971.00	915,596.51	2,731,637.00	6,368,334.00	70.0%
Food		4700	5,000.00	2,118.00	430.00	2,118.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,761,793.00	72,715,311.00	6,738,152.50	16,618,804.00	56,096,507.00	77.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,105,491.00	7,601,763.00	(500,043.35)	8,732,651.00	(1,130,888.00)	-14.9%
Travel and Conferences		5200	691,870.00	1,956,789.00	504,415.48	1,296,062.00	660,727.00	33.8%
Dues and Memberships		5300	36,389.00	63,256.00	12,042.67	43,684.00	19,572.00	30.9%
Insurance		5400-5450	4,000.00	8,534.00	419.00	5,429.00	3,105.00	36.4%
Operations and Housekeeping Services		5500	76,696.00	88,973.00	24,306.34	91,878.00	(2,905.00)	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,874,161.00	9,412,080.00	490,714.21	1,500,872.00	7,911,208.00	84.1%
Transfers of Direct Costs		5710	1,130,575.00	1,670,730.00	(473,307.25)	2,376,804.00	(706,074.00)	-42.3%
Transfers of Direct Costs - Interfund		5750	(78,660.00)	(110,435.00)	(61,323.75)	(71,365.00)	(39,070.00)	35.4%
Professional/Consulting Services and Operating Expenditures		5800	34,902,086.00	42,347,393.00	4,612,121.39	36,811,245.00	5,536,148.00	13.1%
Communications		5900	62,769.00	99,385.00	43,696.42	145,308.00	(45,923.00)	-46.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,805,377.00	63,138,468.00	4,653,041.16	50,932,568.00	12,205,900.00	19.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	275,000.00	169,475.00	29,570.65	295,217.00	(125,742.00)	-74.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	73,000.00	1,685,556.00	14,196.61	146,399.00	1,539,157.00	91.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	148,986.00	240,452.00	36,326.91	231,828.00	8,624.00	3.6%
Equipment Replacement		6500	135,000.00	230,372.00	0.00	95,372.00	135,000.00	58.6%
TOTAL, CAPITAL OUTLAY			631,986.00	2,325,855.00	80,094.17	768,816.00	1,557,039.00	66.9%
OTHER OUTGO (excluding Transfers of Indirect 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	133,145.00	133,145.00	(16,182.24)	166,918.00	(33,773.00)	-25.4%
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	133,650.00	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	7221-7223	0.00	150,000.00	0.00	150,000.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			266,795.00	283,145.00	(16,182.24)	316,918.00	(33,773.00)	-11.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,235,980.00	10,494,083.00	0.00	11,073,919.00	(579,836.00)	-5.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,235,980.00	10,494,083.00	0.00	11,073,919.00	(579,836.00)	-5.5%
TOTAL, EXPENDITURES			280,258,881.00	372,745,026.00	47,231,950.33	293,410,137.00	79,334,889.00	21.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	27,768.00	37,581.00	0.00	38,639.00	(1,058.00)	-2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,768.00	37,581.00	0.00	38,639.00	(1,058.00)	-2.8%
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 of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	49,415,611.00	55,936,150.00	0.00	55,136,269.00	(799,881.00)	-1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			49,415,611.00	55,936,150.00	0.00	55,136,269.00	(799,881.00)	-1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,387,843.00	55,898,569.00	0.00	55,097,630.00	800,939.00	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	488,060,625.00	490,057,666.00	142,673,882.97	490,037,799.00	(19,867.00)	0.0%
2) Federal Revenue		8100-8299	83,548,138.00	107,105,458.00	13,438,975.68	90,321,011.00	(16,784,447.00)	-15.7%
3) Other State Revenue		8300-8599	159,680,763.00	173,654,453.00	49,506,870.33	172,153,927.00	(1,500,526.00)	-0.9%
4) Other Local Revenue		8600-8799	15,132,512.00	22,495,700.00	4,934,168.23	18,338,404.00	(4,157,296.00)	-18.5%
5) TOTAL, REVENUES			746,422,028.00	793,313,277.00	210,553,897.21	770,851,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	377,075,806.00	393,023,522.00	62,727,640.28	381,167,123.00	11,856,399.00	3.0%
2) Classified Salaries		2000-2999	113,217,009.00	116,619,207.00	26,585,844.71	115,507,421.00	1,111,786.00	1.0%
3) Employee Benefits		3000-3999	161,040,935.00	160,552,424.00	26,983,406.74	159,335,883.00	1,216,541.00	0.8%
4) Books and Supplies		4000-4999	24,269,546.00	83,235,138.00	9,409,500.91	24,016,145.00	59,218,993.00	71.1%
5) Services and Other Operating Expenditures		5000-5999	70,615,587.00	91,934,878.00	11,571,455.21	77,295,862.00	14,639,016.00	15.9%
6) Capital Outlay		6000-6999	2,430,220.00	5,266,508.00	729,193.23	4,079,836.00	1,186,672.00	22.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,118,234.00	6,134,584.00	(16,182.24)	316,918.00	5,817,666.00	94.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,897,886.00)	(1,911,025.00)	0.00	(1,868,759.00)	(42,266.00)	2.2%
9) TOTAL, EXPENDITURES			752,869,451.00	854,855,236.00	137,990,858.84	759,850,429.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,447,423.00)	(61,541,959.00)	72,563,038.37	11,000,712.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	7,963,723.00	7,963,723.00	New
b) Transfers Out		7600-7629	3,655,005.00	3,665,303.00	762,385.99	10,824,038.00	(7,158,735.00)	-195.3%
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	1,806,576.00	(1,806,576.00)	New
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,655,005.00)	(3,665,303.00)	(762,385.99)	(4,666,891.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,102,428.00)	(65,207,262.00)	71,800,652.38	6,333,821.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,187,256.63	79,187,256.63		79,187,256.20	(0.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,187,256.63	79,187,256.63		79,187,256.20		
d) Other Restatements		9795	0.00	(2,400.00)		(31,057.00)	(28,657.00)	1194.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,187,256.63	79,184,856.63		79,156,199.20		
2) Ending Balance, June 30 (E + F1e)			69,084,828.63	13,977,594.63		85,490,020.20		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	406,650.00	406,650.00		406,650.00		
Stores		9712	1,400,000.00	1,400,000.00		1,400,000.00		
Prepaid Expenditures		9713	3,793,194.00	3,793,194.00		3,793,194.00		
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		60,382,416.75		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		15,449,621.00		
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		4,058,138.45		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			63,484,984.63	8,377,750.63				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	416,664,561.00	419,586,370.00	135,482,293.00	415,478,232.00	(4,108,138.00)	-1.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,846,477.00	2,885,834.00	985,228.00	2,829,751.00	(56,083.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	6,290.00	6,290.00	6,290.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	589,326.00	589,326.00	0.00	589,326.00	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	2.00	1,194,320.00	1,016,467.87	1,194,320.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,441,571.00	57,093,464.00	0.00	60,519,072.00	3,425,608.00	6.0%
Unsecured Roll Taxes		8042	2,379,865.00	1,205,401.00	1,499,445.92	1,205,401.00	0.00	0.0%
Prior Years' Taxes		8043	3,821,660.00	4,125,599.00	3,156,849.03	4,591,260.00	465,661.00	11.3%
Supplemental Taxes		8044	3,489,709.00	3,737,732.00	451,401.64	2,990,186.00	(747,546.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,499,974.00)	(2,710,769.00)	134,957.39	(1,675,460.00)	1,035,309.00	-38.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	42,581.23	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	77,630.00	108,148.00	30,782.61	108,148.00	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	(38,815.00)	(54,074.00)	0.00	(54,074.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			485,772,012.00	487,761,351.00	142,806,296.69	487,782,452.00	21,101.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(24,477,685.00)	(24,224,526.00)	0.00	(24,270,866.00)	(46,340.00)	0.2%
Continuation Education ADA Transfer	2200	8091	1,389,787.00	1,399,243.00	0.00	1,402,850.00	3,607.00	0.3%
Community Day Schools Transfer	2430	8091	190,128.00	165,822.00	0.00	166,287.00	465.00	0.3%
Special Education ADA Transfer	6500	8091	16,426,122.00	16,451,966.00	0.00	16,494,234.00	42,268.00	0.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	6,471,649.00	6,207,495.00	0.00	6,207,495.00	0.00	0.0%
PERS Reduction Transfer		8092	2,803,923.00	2,803,923.00	0.00	2,803,923.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(515,311.00)	(507,608.00)	(132,413.72)	(548,576.00)	(40,968.00)	8.1%
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			488,060,625.00	490,057,666.00	142,673,882.97	490,037,799.00	(19,867.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,115,525.00	13,115,525.00	0.00	13,047,022.00	(68,503.00)	-0.5%
Special Education Discretionary Grants		8182	1,555,915.00	1,555,915.00	0.00	1,553,052.00	(2,863.00)	-0.2%
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	430,000.00	379,118.00	66,254.65	379,118.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	57,177,657.00	72,148,933.00	11,424,168.10	61,332,786.00	(10,816,147.00)	-15.0%

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)
Vocational and Applied Technology Education	3500-3699	8290	1,178,260.00	1,170,652.00	26,986.90	1,170,652.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	607,226.00	1,020,940.00	58,948.22	546,118.00	(474,822.00)	-46.5%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	9,483,555.00	17,714,375.00	1,862,617.81	12,292,263.00	(5,422,112.00)	-30.6%
TOTAL, FEDERAL REVENUE			83,548,138.00	107,105,458.00	13,438,975.68	90,321,011.00	(16,784,447.00)	-15.7%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	4,423,289.00	4,423,289.00	1,577,475.00	3,827,602.00	(595,687.00)	-13.5%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	158,648.00	147,126.00	52,389.00	147,572.00	446.00	0.3%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	3,078,494.00	3,562,857.00	1,260,706.00	3,562,857.00	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	44,993,355.00	44,030,495.00	15,315,073.00	44,030,495.00	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	767,169.00	805,677.00	272,566.00	805,677.00	0.00	0.0%
Home-to-School Transportation	7230	8311	7,069,592.00	7,560,937.00	1,386,676.00	7,560,937.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	39,249.00	39,248.91	39,249.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	15,000,000.00	17,568,381.00	3,513,676.00	17,568,381.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	800,777.00	856,432.00	157,070.00	856,432.00	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	24,022,999.00	25,702,929.00	0.00	25,652,726.00	(50,203.00)	-0.2%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	379,470.00	379,470.00	148,068.00	347,582.00	(31,888.00)	-8.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	11,518,876.00	11,807,430.00	278,721.96	12,567,640.00	760,210.00	6.4%
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	1,292,275.00	1,486,582.00	0.00	1,486,582.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	2,713,674.00	2,921,115.00	0.00	2,921,115.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	5,767,454.00	6,151,476.00	5,411,537.00	6,151,476.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	121,260.00	802,149.00	266,513.40	201,977.00	(600,172.00)	-74.8%
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	216,601.00	231,444.00	0.00	231,444.00	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)
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	1,050,000.00	1,200,355.00	0.00	1,200,355.00	0.00	0.0%
Professional Development Block Grant	7393	8590	1,825,474.00	1,950,571.00	1,560,457.00	1,950,571.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	11,288,534.00	12,071,200.00	8,753,491.00	12,071,200.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	5,571,695.00	6,520,887.00	5,216,710.00	6,520,887.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,290,100.00	1,290,100.00	1,032,080.00	1,290,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,331,017.00	22,144,302.00	3,264,412.06	21,161,070.00	(983,232.00)	-4.4%
TOTAL, OTHER STATE REVENUE			159,680,753.00	173,654,453.00	49,506,870.33	172,153,927.00	(1,500,526.00)	-0.9%
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	450.72	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	12,980.00	12,979.56	12,980.00	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	750,000.00	750,000.00	350,991.34	1,023,002.00	273,002.00	36.4%
Interest		8660	4,472,003.00	4,480,277.00	8,660.76	3,933,348.00	(546,929.00)	-12.2%
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	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	38,815.00	38,815.00	0.00	38,815.00	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	9,871,694.00	17,213,628.00	4,561,085.85	13,330,259.00	(3,883,369.00)	-22.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	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			15,132,512.00	22,495,700.00	4,934,168.23	18,338,404.00	(4,157,296.00)	-18.5%
TOTAL, REVENUES			746,422,028.00	793,313,277.00	210,553,897.21	770,851,141.00	(22,462,136.00)	-2.8%

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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								
Certificated Teachers' Salaries		1100	308,867,206.00	321,617,619.00	48,687,086.28	309,489,752.00	12,127,867.00	3.8%
Certificated Pupil Support Salaries		1200	35,180,864.00	35,889,438.00	6,006,482.47	32,531,448.00	3,357,990.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	23,765,516.00	24,434,995.00	5,801,241.05	27,030,036.00	(2,595,041.00)	-10.6%
Other Certificated Salaries		1900	9,262,220.00	11,081,470.00	2,232,830.48	12,115,887.00	(1,034,417.00)	-9.3%
TOTAL, CERTIFICATED SALARIES			377,075,806.00	393,023,522.00	62,727,640.28	381,167,123.00	11,856,399.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,030,349.00	23,874,304.00	3,581,862.75	22,616,034.00	1,258,270.00	5.3%
Classified Support Salaries		2200	40,677,769.00	40,871,352.00	10,735,881.82	41,554,289.00	(682,937.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	23,503,489.00	23,442,215.00	5,952,960.42	24,598,478.00	(1,156,263.00)	-4.9%
Clerical, Technical and Office Salaries		2400	22,191,580.00	22,758,530.00	5,105,487.16	21,515,502.00	1,243,028.00	5.5%
Other Classified Salaries		2900	4,813,822.00	5,672,806.00	1,209,652.56	5,223,118.00	449,688.00	7.9%
TOTAL, CLASSIFIED SALARIES			113,217,009.00	116,619,207.00	26,585,844.71	115,507,421.00	1,111,786.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,995,162.00	31,651,979.00	5,187,782.71	31,660,132.00	(8,153.00)	0.0%
PERS		3201-3202	8,359,098.00	9,163,974.00	2,189,913.68	9,481,787.00	(317,813.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	13,971,699.00	12,487,704.00	2,715,538.40	13,757,629.00	(1,269,925.00)	-10.2%
Health and Welfare Benefits		3401-3402	77,389,653.00	77,261,626.00	12,177,732.83	75,206,015.00	2,055,611.00	2.7%
Unemployment Insurance		3501-3502	1,416,176.00	1,558,425.00	268,181.35	1,511,468.00	46,957.00	3.0%
Workers' Compensation		3601-3602	15,182,455.00	15,430,326.00	2,686,461.01	15,177,160.00	253,166.00	1.6%
OPEB, Allocated		3701-3702	1,679,755.00	1,707,867.00	295,493.21	1,632,419.00	75,448.00	4.4%
OPEB, Active Employees		3751-3752	8,689,892.00	8,932,296.00	1,461,288.55	8,545,761.00	386,535.00	4.3%
PERS Reduction		3801-3802	2,357,045.00	2,357,212.00	0.00	2,362,497.00	(5,285.00)	-0.2%
Other Employee Benefits		3901-3902	0.00	1,015.00	1,015.00	1,015.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,040,935.00	160,552,424.00	26,983,406.74	159,335,883.00	1,216,541.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,753,472.00	13,829,429.00	4,038,826.86	5,381,187.00	8,448,242.00	61.1%
Books and Other Reference Materials		4200	485,640.00	2,066,864.00	298,731.13	945,479.00	1,121,385.00	54.3%
Materials and Supplies		4300	16,079,088.00	57,852,128.00	4,050,055.41	14,635,862.00	43,216,266.00	74.7%
Noncapitalized Equipment		4400	1,946,346.00	9,484,599.00	1,021,457.51	3,051,499.00	6,433,100.00	67.8%
Food		4700	5,000.00	2,118.00	430.00	2,118.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,269,546.00	83,235,138.00	9,409,500.91	24,016,145.00	59,218,993.00	71.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,105,491.00	7,601,763.00	(500,043.35)	8,732,651.00	(1,130,888.00)	-14.9%
Travel and Conferences		5200	1,020,240.00	2,344,377.00	606,514.73	1,713,719.00	630,658.00	26.9%
Dues and Memberships		5300	136,558.00	166,334.00	76,097.07	154,643.00	11,691.00	7.0%
Insurance		5400-5450	20,000.00	24,934.00	16,202.01	21,530.00	3,404.00	13.7%
Operations and Housekeeping Services		5500	10,104,092.00	10,198,519.00	2,711,058.58	10,056,810.00	141,709.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,530,446.00	14,435,895.00	1,961,028.52	7,317,909.00	7,117,986.00	49.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(894,118.00)	(927,586.00)	(86,641.43)	(976,431.00)	48,845.00	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	43,693,222.00	55,152,882.00	6,062,156.00	47,353,494.00	7,799,388.00	14.1%
Communications		5900	2,899,656.00	2,937,760.00	725,083.08	2,921,537.00	16,223.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,615,587.00	91,934,878.00	11,571,455.21	77,295,862.00	14,639,016.00	15.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	395,000.00	471,475.00	60,325.65	597,217.00	(125,742.00)	-26.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	231,830.00	1,983,158.00	(36,149.48)	418,048.00	1,565,110.00	78.9%
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	708,190.00	675,943.00	371,876.67	923,639.00	(247,696.00)	-36.6%
Equipment Replacement		6500	1,095,200.00	2,135,932.00	333,140.39	2,140,932.00	(5,000.00)	-0.2%
TOTAL, CAPITAL OUTLAY			2,430,220.00	5,266,508.00	729,193.23	4,079,836.00	1,186,672.00	22.5%
OTHER OUTGO (excluding Transfers of Indirect 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	133,145.00	133,145.00	(16,182.24)	166,918.00	(33,773.00)	-25.4%
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	133,650.00	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	7221-7223	0.00	150,000.00	0.00	150,000.00	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	1,776,439.00	1,776,439.00	0.00	0.00	1,776,439.00	100.0%
Other Debt Service - Principal		7439	4,075,000.00	4,075,000.00	0.00	0.00	4,075,000.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,118,234.00	6,134,584.00	(16,182.24)	316,918.00	5,817,666.00	94.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,897,886.00)	(1,911,025.00)	0.00	(1,868,759.00)	(42,266.00)	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,897,886.00)	(1,911,025.00)	0.00	(1,868,759.00)	(42,266.00)	2.2%
TOTAL, EXPENDITURES			752,869,451.00	854,855,236.00	137,990,858.84	759,850,429.00	95,004,807.00	11.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	7,963,723.00	7,963,723.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	7,963,723.00	7,963,723.00	New
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	6,157,147.00	(6,157,147.00)	New
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	107,648.00	107,648.00	0.00	107,648.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,547,357.00	3,557,655.00	762,385.99	4,559,243.00	(1,001,588.00)	-28.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,655,005.00	3,665,303.00	762,385.99	10,824,038.00	(7,158,735.00)	-195.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	1,806,576.00	(1,806,576.00)	New
(d) TOTAL, USES			0.00	0.00	0.00	1,806,576.00	(1,806,576.00)	New
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		
Transfers of Restricted Balances		8997	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)			(3,655,005.00)	(3,665,303.00)	(762,385.99)	(4,666,891.00)	1,001,588.00	27.3%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	465,766,933.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,106.08	5.63%	6,450.08	3.52%	6,677.08
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		83,168.72	-2.00%	81,506.06	-2.00%	79,876.62
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		507,834,857.82	3.52%	525,720,607.48	1.45%	533,342,581.87
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,703,554.00	3.46%	1,762,458.00	1.45%	1,787,953.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		509,538,411.82	3.52%	527,483,065.48	1.45%	535,130,534.87
f. Deficit Factor (Form RLI, line 16)		0.95287	-5.30%	0.90234	0.00%	0.90234
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		485,523,866.47	-1.97%	475,969,069.31	1.45%	482,869,686.83
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,317,735.00	-15.72%	2,796,239.00	1.68%	2,843,264.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(24,270,866.00)	-0.29%	(24,201,213.00)	2.01%	(24,686,903.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		1,196,197.00	40.80%	1,684,268.00	-0.43%	1,676,984.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		465,766,932.47	-2.04%	456,248,363.31	1.41%	462,703,031.83
2. Federal Revenues	8100-8299	2,084,664.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	41,665,374.00	-3.76%	40,097,637.00	-1.43%	39,522,427.00
4. Other Local Revenues	8600-8799	14,239,221.00	0.00%	14,239,221.00	0.00%	14,239,221.00
5. Other Financing Sources	8900-8999	(47,172,546.00)	16.88%	(55,136,269.00)	0.00%	(55,136,269.00)
6. Total (Sum lines A1k thru A5)		476,583,645.47	-4.43%	455,448,952.31	1.29%	461,328,410.83
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				260,873,021.00		269,307,458.00
b. Step & Column Adjustment				6,704,437.00		6,921,202.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,730,000.00		(4,200,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	260,873,021.00	3.23%	269,307,458.00	1.01%	272,028,660.00
2. Classified Salaries						
a. Base Salaries				73,311,787.00		72,751,047.00
b. Step & Column Adjustment				249,260.00		247,355.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(810,000.00)		(810,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,311,787.00	-0.76%	72,751,047.00	-0.77%	72,188,402.00
3. Employee Benefits	3000-3999	108,126,507.00	5.28%	113,835,404.00	4.62%	119,095,927.00
4. Books and Supplies	4000-4999	7,397,341.00	-2.14%	7,238,831.00	-2.19%	7,080,321.00
5. Services and Other Operating Expenditures	5000-5999	26,363,294.00	1.16%	26,669,166.00	-0.73%	26,475,038.00
6. Capital Outlay	6000-6999	3,311,020.00	-37.64%	2,064,908.00	-2.23%	2,018,796.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,942,678.00)	0.00%	(12,942,678.00)	0.00%	(12,942,678.00)
9. Other Financing Uses	7600-7699	12,591,975.00	-71.19%	3,628,252.00	0.00%	3,628,252.00
10. Other Adjustments (Explain in Section F below)				(20,000,000.00)		(28,000,000.00)
11. Total (Sum lines B1 thru B10)		479,032,267.00	-3.44%	462,552,388.00	-0.21%	461,572,718.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,448,621.53)		(7,103,435.69)		(244,307.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,556,224.45		25,107,602.92		18,004,167.23
2. Ending Fund Balance (Sum lines C and D1)		25,107,602.92		18,004,167.23		17,759,860.06
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	5,599,844.00		2,106,650.00		2,106,650.00
b. Designated for Economic Uncertainties	9770	15,449,621.00		15,110,936.00		15,177,723.00
c. Fund Balance Designations	9775, 9780	4,058,138.45				
d. Undesignated/Unappropriated Balance	9790	0.00		786,581.23		475,487.06
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		25,107,603.45		18,004,167.23		17,759,860.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	15,449,621.00		15,110,936.00		15,177,723.00
b. Undesignated/Unappropriated Amount	9790	0.00		786,581.23		475,487.06
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	13,785,570.66		13,785,570.66		13,785,570.66
3. Total Available Reserves (Sum lines E1 thru E2b)						
		29,235,191.66		29,683,087.89		29,438,780.72

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	24,270,866.00	-0.29%	24,201,213.00	2.01%	24,686,903.00
2. Federal Revenues	8100-8299	88,236,347.00	-5.22%	83,632,557.00	-2.72%	81,355,805.00
3. Other State Revenues	8300-8599	130,488,553.00	-0.03%	130,449,304.00	-0.02%	130,426,271.00
4. Other Local Revenues	8600-8799	4,099,183.00	-4.88%	3,899,183.00	0.00%	3,899,183.00
5. Other Financing Sources	8900-8999	55,136,269.00	0.00%	55,136,269.00	0.00%	55,136,269.00
6. Total (Sum lines A1 thru A5)		302,231,218.00	-1.63%	297,318,526.00	-0.61%	295,504,431.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				120,294,102.00		116,895,661.00
b. Step & Column Adjustment				3,091,559.00		3,004,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,490,000.00)		380,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,294,102.00	-2.83%	116,895,661.00	2.90%	120,279,879.00
2. Classified Salaries						
a. Base Salaries				42,195,634.00		42,339,099.00
b. Step & Column Adjustment				143,465.00		143,952.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,195,634.00	0.34%	42,339,099.00	0.34%	42,483,051.00
3. Employee Benefits	3000-3999	51,209,376.00	7.44%	55,017,789.00	3.13%	56,740,174.00
4. Books and Supplies	4000-4999	16,618,804.00	-1.61%	16,351,255.00	-1.17%	16,159,960.00
5. Services and Other Operating Expenditures	5000-5999	50,932,568.00	-1.36%	50,238,440.00	-1.38%	49,544,312.00
6. Capital Outlay	6000-6999	768,816.00	-6.00%	722,704.00	-6.38%	676,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	316,918.00	0.00%	316,918.00	0.00%	316,918.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,073,919.00	0.00%	11,073,919.00	0.00%	11,073,919.00
9. Other Financing Uses	7600-7699	38,639.00	0.00%	38,639.00	0.00%	38,639.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		293,448,776.00	-0.15%	292,994,424.00	1.47%	297,313,444.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		8,782,442.00		4,324,102.00		(1,809,013.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		51,599,974.75		60,382,416.75		64,706,518.75
2. Ending Fund Balance (Sum lines C and D1)		60,382,416.75		64,706,518.75		62,897,505.75
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	60,382,416.75				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00		64,706,518.75		62,897,505.75
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		60,382,416.75		64,706,518.75		62,897,505.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	490,037,799.00	-1.96%	480,449,576.31	1.44%	487,389,934.83
2. Federal Revenues	8100-8299	90,321,011.00	-7.41%	83,632,557.00	-2.72%	81,355,805.00
3. Other State Revenues	8300-8599	172,153,927.00	-0.93%	170,546,941.00	-0.35%	169,948,698.00
4. Other Local Revenues	8600-8799	18,338,404.00	-1.09%	18,138,404.00	0.00%	18,138,404.00
5. Other Financing Sources	8900-8999	7,963,723.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		778,814,863.47	-3.34%	752,767,478.31	0.54%	756,832,841.83
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				381,167,123.00		386,203,119.00
b. Step & Column Adjustment				9,795,996.00		9,925,420.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,760,000.00)		(3,820,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	381,167,123.00	1.32%	386,203,119.00	1.58%	392,308,539.00
2. Classified Salaries						
a. Base Salaries				115,507,421.00		115,090,146.00
b. Step & Column Adjustment				392,725.00		391,307.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(810,000.00)		(810,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	115,507,421.00	-0.36%	115,090,146.00	-0.36%	114,671,453.00
3. Employee Benefits	3000-3999	159,335,883.00	5.97%	168,853,193.00	4.14%	175,836,101.00
4. Books and Supplies	4000-4999	24,016,145.00	-1.77%	23,590,086.00	-1.48%	23,240,281.00
5. Services and Other Operating Expenditures	5000-5999	77,295,862.00	-0.50%	76,907,606.00	-1.15%	76,019,350.00
6. Capital Outlay	6000-6999	4,079,836.00	-31.67%	2,787,612.00	-3.31%	2,695,388.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	316,918.00	0.00%	316,918.00	0.00%	316,918.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,868,759.00)	0.00%	(1,868,759.00)	0.00%	(1,868,759.00)
9. Other Financing Uses	7600-7699	12,630,614.00	-70.97%	3,666,891.00	0.00%	3,666,891.00
10. Other Adjustments				(20,000,000.00)		(28,000,000.00)
11. Total (Sum lines B1 thru B10)		772,481,043.00	-2.19%	755,546,812.00	0.44%	758,886,162.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		6,333,820.47		(2,779,333.69)		(2,053,320.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		79,156,199.20		85,490,019.67		82,710,685.98
2. Ending Fund Balance (Sum lines C and D1)		85,490,019.67		82,710,685.98		80,657,365.81
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	65,982,260.75		2,106,650.00		2,106,650.00
b. Designated for Economic Uncertainties	9770	15,449,621.00		15,110,936.00		15,177,723.00
c. Fund Balance Designations	9775, 9780	4,058,138.45		64,706,518.75		62,897,505.75
d. Undesignated/Unappropriated Balance	9790	0.00		786,581.23		475,487.06
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		85,490,020.20		82,710,685.98		80,657,365.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	15,449,621.00		15,110,936.00		15,177,723.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		786,581.23		475,487.06
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	13,785,570.66		13,785,570.66		13,785,570.66
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		29,235,191.66		29,683,087.89		29,438,780.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.78%		3.93%		3.88%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		81,450.00		79,820.98		78,224.53
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		772,481,043.00		755,546,812.00		758,886,162.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		772,481,043.00		755,546,812.00		758,886,162.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,449,620.86		15,110,936.24		15,177,723.24
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,449,620.86		15,110,936.24		15,177,723.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	55,005.92	54,880.06	53,782.83	54,880.06	0.00	0%
2. Special Education	1,778.75	1,800.10	1,757.53	1,800.72	0.62	0%
HIGH SCHOOL						
3. General Education	25,316.24	25,230.99	24,727.42	25,230.99	0.00	0%
4. Special Education	1,258.67	1,221.35	1,182.22	1,221.35	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	34.38	34.38	30.74	34.38	0.00	0%
6. Special Education	1.22	1.22	1.11	1.22	0.00	0%
7. TOTAL, K-12 ADA	83,395.18	83,168.10	81,481.85	83,168.72	0.62	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)	898.01	898.01	731.43	964.27	66.26	7%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	46.57	46.57	45.09	57.81	11.24	24%
11. Adults Enrolled, State Apportioned	1,550.21	1,550.21	1,456.91	1,806.97	256.76	17%
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	1,596.78	1,596.78	1,502.00	1,864.78	268.00	17%
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)	85,889.97	85,662.89	83,715.28	85,997.77	334.88	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	709,760.00	709,760.00	591,339.60	715,850.60	6,090.60	1%
17. High School	702,604.00	702,604.00	729,841.00	729,841.00	27,237.00	4%
18. TOTAL, SUPPLEMENTAL HOURS	1,412,364.00	1,412,364.00	1,321,180.60	1,445,691.60	33,327.60	2%

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	36.28	36.28	32.28	32.18	(4.10)	-11%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	28.38	28.38	26.22	24.46	(3.92)	-14%
b. Pupils 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) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	1,239.28	1,239.28	1,253.02	1,139.02	(100.26)	-8%
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)	1,239.28	1,239.28	1,253.02	1,139.02	(100.26)	-8%
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	5,777.08	5,777.08	5,777.08
2. Inflation Increase	0041	329.00	329.00	329.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,106.08	6,106.08	6,106.08
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,106.08	6,106.08	6,106.08
b. Revenue Limit ADA	0033	83,395.18	83,168.10	83,168.72
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	509,217,640.69	507,831,072.05	507,834,857.82
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	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	1,706,466.00	1,701,859.00	1,703,554.00
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	510,924,106.69	509,532,931.05	509,538,411.82
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.95287	0.95287
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	483,553,902.29	485,518,644.01	485,523,866.47
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,403,015.00	1,403,015.00	1,403,015.00
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	2,803,923.00	2,803,923.00	2,803,923.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(1,400,908.00)	(1,400,908.00)	(1,400,908.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	482,152,994.29	484,117,736.01	484,122,958.47

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	66,222,159.00	65,235,073.00	69,414,105.00
26. Miscellaneous Funds	0078	38,815.00	54,074.00	54,074.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	977,961.00	964,599.00	1,030,271.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	65,283,013.00	64,324,548.00	68,437,908.00
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	416,869,981.29	419,793,188.01	415,685,050.47
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	205,420.00	206,818.00	206,818.00
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	0634, 0629	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)	---	(205,420.00)	(206,818.00)	(206,818.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	416,664,561.29	419,586,370.01	415,478,232.47

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	1,513,407.00	1,513,407.00	1,452,477.00
44. California High School Exit Exam	9002	2,165,139.00	2,165,139.00	2,225,787.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,211,633.00	1,211,633.00	1,560,951.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	160,337.00	160,337.00	147,572.00

CASHFLOW 2008-2009
GENERAL FUND (FUND 01)
 Current as of 11/24/08

Fund Between 01.0 and 01.0

Description	Object Codes	Beg Bal	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	9110	34,226,297.86	34,226,297.86	50,109,785.08	90,812,982.82	122,531,166.91	119,065,805.93	101,399,397.09	120,232,051.56	65,292,166.64	57,569,441.12	38,968,542.09	93,345,654.10	84,696,087.13
Principal Apportionment	8010-8019		36,271,193.00	54,158,550.00	25,889,220.00	20,154,848.00	32,117,399.00	32,117,399.00	32,117,399.00	62,245,076.00	31,122,538.00	31,122,538.00	31,122,538.00	31,122,538.00
Tax Relief Subventions	8020-8039		50.33	1,016,417.54				88,398.97	206,266.58		16,832.50		206,264.27	(1,100,522.76)
County and District Taxes	8040-8079		2,268,511.47	3,016,723.74			992,391.26	25,122,441.53	7,074,707.05	2,980,321.50	421,624.27	18,552,529.03	5,315,706.19	(82,125.04)
Miscellaneous Funds	8080-8089			12,292.34	9,958.39	8,571.88	15,128.80		9,106.42		16,616.20	8,761.98	10,293.60	(51,818.61)
Revenue Limit Transfers	8090-8099			(30,815.52)	(61,631.04)	(39,967.16)	(27,494.03)	(25,585.03)	(25,585.02)	(25,585.02)	(98,510.00)	(49,255.00)	(49,255.00)	37,802.08
Federal Revenue	8100-8299		7,483,528.42	8,826,081.73	1,287,848.84	(4,158,483.31)	(2,500,000.00)	12,000,000.00	5,300,000.00	6,000,000.00	4,000,000.00	7,000,000.00	16,000,000.00	3,500,000.00
Other State Revenue	8300-8599		11,546,908.79	(20,710.54)	(3,940,298.87)	41,920,970.95	10,000,000.00	10,000,000.00	15,000,000.00	32,000,000.00	7,700,000.00	9,000,000.00	6,300,000.00	3,760,000.00
Other Local Revenue	8600-8799		975,661.05	507,925.26	866,614.71	2,583,906.79	3,000,000.00	300,000.00	700,000.00	2,700,000.00	700,000.00	2,400,000.00	1,000,000.00	500,000.00
Undefined	8800-8899													
Interfund Transfers In	8910-8929													
Other Financing Sources	8930-8979													
Contributions	8980-8999													
Projected Deferrals										(51,122,538.00)		51,122,538.00		
Other Receipts/Non Revenue	8xxx		58,545,873.06	67,486,424.55	24,051,712.03	60,469,847.15	43,743,043.60	79,602,654.47	60,381,894.03	54,757,274.48	43,879,100.97	119,157,112.01	59,905,493.06	6,563,335.67
TOTAL RECEIPTS			58,545,873.06	67,486,424.55	24,051,712.03	60,469,847.15	43,743,043.60	79,602,654.47	60,381,894.03	54,757,274.48	43,879,100.97	119,157,112.01	59,905,493.06	6,563,335.67
Certificated Salaries	1000-1999		4,389,941.41	9,215,596.46	14,443,500.90	34,878,601.51	35,021,107.22	34,250,000.00	65,629,090.77	34,250,000.00	34,250,000.00	34,250,000.00	36,557,285.13	34,250,000.00
Classified Salaries	2000-2999		3,170,706.07	6,563,601.63	6,979,024.14	9,882,512.87	9,909,657.77	9,300,000.00	18,202,525.22	9,300,000.00	9,300,000.00	9,300,000.00	10,140,912.54	9,300,000.00
Employee Benefits	3000-3999		2,064,362.07	4,495,988.79	6,706,171.30	13,716,884.58	13,758,487.45	14,200,000.00	27,760,162.36	14,200,000.00	14,200,000.00	14,200,000.00	14,826,862.36	14,200,000.00
Books and Supplies	4000-4999		186,163.20	4,510,947.71	2,673,648.98	2,058,751.02	1,500,000.00	1,800,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,800,000.00	1,800,000.00	1,800,000.00
Surv. & Other Oper. Expenditures	5000-5999		(5,109,313.15)	4,270,527.76	6,914,839.89	5,495,400.71	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
Capital Outlay	6000-6999		(66,574.07)	215,708.18	308,404.24	261,654.88	190,000.00	190,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Other Outlay	7000-7299		(16,162.24)				30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	72,977.24
Trsfnt Indirect/Direct Support Ct	7300-7399													
Undefined	7400-7429													
Debt Service	7430-7439													
Undefined	7440-7599			762,385.99										
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
Miscellaneous	7700-7999													
Other Disbursements/Non Expt	0000-7999													
TOTAL DISBURSEMENTS			4,609,093.29	30,024,756.52	38,025,569.45	66,093,805.57	66,409,452.44	65,770,000.00	119,321,778.85	65,480,000.00	65,480,000.00	65,780,000.00	69,555,060.03	65,822,977.24
Net Operating Income/(Deficit)			53,936,779.77	37,461,668.03	(13,973,877.42)	(5,623,958.42)	(22,666,408.84)	13,832,654.47	(58,939,884.92)	(10,722,725.52)	(21,600,899.09)	53,377,112.01	(9,649,566.97)	(59,259,641.57)
Assets														
Other Cash Equivalents	9111-9149	(406,150.00)	(2,821,271.65)	1,551,551.55	(1,373,173.03)	628,108.49								
Investments	9150-9199													
Acct Recvbl & Other Curr Asse	9200-9399	(92,764,434.22)	606,360.27	2,834,755.32	40,888,319.18	12,775,206.28	5,000,000.00	5,000,000.00	4,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00	1,000,000.00	
Capital Assets	9400-9499													
Liabilities														
Accounts Payable	9500-9540	27,129,279.78	(28,182,021.85)	(1,556,873.86)	5,812,476.98	(420,420.27)								
Other Liabilities	9541-9659	21,080,345.57	(5,476,862.28)	(19,821,991)	324,866.31	(11,866,797.02)								6,000,000.00
L-T Liab not in Govt/Exp Trnst	9660-9669													
Undefined	9670-9699													
Fund Balance/Net Assets	9700-9799	79,187,256.63				(2,400.00)								
Error Account	9999													
Other Balance Sheet Transactl	9xxx		(2,179,697.04)	481,918.69	29,572.07	1,044,899.96								
Total Balance Sheet Acct Tran		34,226,297.86	(38,053,292.55)	(38,053,292.55)	3,241,529.71	45,682,061.51	2,158,597.44	5,000,000.00	4,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00	1,000,000.00	6,000,000.00
Ending Cash Balance			50,109,785.08	90,812,982.82	122,531,166.91	119,065,805.93	101,399,397.09	120,232,051.56	65,292,166.64	57,569,441.12	38,968,542.09	93,345,654.10	84,696,087.13	31,436,445.56

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 (2008-09)	83,395.18	83,168.72	-0.3%	Met
1st Subsequent Year (2009-10)	81,519.59	81,506.06	0.0%	Met
2nd Subsequent Year (2010-11)	79,686.19	79,876.62	0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent 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 (2008-09)	85,273	86,078	0.9%	Met
1st Subsequent Year (2009-10)	83,910	83,934	0.0%	Met
2nd Subsequent Year (2010-11)	82,022	81,857	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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 (2005-06)	87,657	92,622	94.6%
Second Prior Year (2006-07)	85,353	89,668	95.2%
First Prior Year (2007-08)	83,112	87,236	95.3%
		Historical Average Ratio:	95.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.5%

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 (2008-09)	81,450	86,078	94.6%	Met
1st Subsequent Year (2009-10)	79,821	83,934	95.1%	Met
2nd Subsequent Year (2010-11)	78,225	81,857	95.6%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Declining enrollment trend is softening. Enrollment projections are based on a 3 year weighted average cohort, with a stable kindergarten population. Enrollment projections for CBEDS are updated yearly.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 (2008-09)	482,925,535.00		
1st Subsequent Year (2009-10)	494,564,225.00	475,103,104.00	-3.9%	Not Met
2nd Subsequent Year (2010-11)	496,557,929.00	481,996,421.00	-2.9%	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)

Revenue limit projections currently have a deficit factor of .90234 for 09-10 and 10-11. At budget adoption, the deficit factor was .94643 for these years. The difference is primarily attributable to this change in state funding levels.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	430,448,953.03	443,074,222.83	97.2%
Second Prior Year (2006-07)	447,195,587.88	470,140,132.72	95.1%
First Prior Year (2007-08)	463,834,403.16	485,967,768.46	95.4%
Historical Average Ratio:			95.9%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	92.9% to 98.9%	92.9% to 98.9%	92.9% to 98.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2008-09)	442,311,315.00	466,440,292.00	94.8%	Met
1st Subsequent Year (2009-10)	455,893,909.00	458,924,136.00	99.3%	Not Met
2nd Subsequent Year (2010-11)	463,312,989.00	457,944,466.00	101.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

The MYP line 10 "Other Adjustments" has not been allocated to the various expenditure categories that might be reduced, including salaries and benefits. Until these decisions are made, the placement of the budget reductions on the MYP form causes the increase in this ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: 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.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	83,548,138.00	90,321,011.00	8.1%	Yes
1st Subsequent Year (2009-10)	81,463,474.00	83,632,557.00	2.7%	No
2nd Subsequent Year (2010-11)	81,463,474.00	81,355,805.00	-0.1%	No

Explanation:
(required if Yes)

Carryover revenues are not included in the original budget, but are considered in the Interim Projections. Additionally, \$2.9 million of 08-09 Reading First revenues were unknown at the time of budget adoption due to funding decisions at the Federal level.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	159,680,753.00	172,153,927.00	7.8%	Yes
1st Subsequent Year (2009-10)	159,570,538.91	170,546,941.00	6.9%	Yes
2nd Subsequent Year (2010-11)	158,615,910.38	169,948,698.00	7.1%	Yes

Explanation:
(required if Yes)

Carryover revenues are not included in the original budget, but are considered in the Interim Projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	15,132,512.00	18,338,404.00	21.2%	Yes
1st Subsequent Year (2009-10)	15,132,512.00	18,138,404.00	19.9%	Yes
2nd Subsequent Year (2010-11)	15,132,512.00	18,138,404.00	19.9%	Yes

Explanation:
(required if Yes)

Carryover revenues are not included in the original budget, but are considered in the Interim Projections. Additionally, new local revenue sources such as gifts may be received at any time and add to the projections.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	24,269,546.00	24,016,145.00	-1.0%	No
1st Subsequent Year (2009-10)	23,952,526.00	23,590,086.00	-1.5%	No
2nd Subsequent Year (2010-11)	23,635,506.00	23,240,281.00	-1.7%	No

Explanation:
(required if Yes)

no explanation required

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	70,615,587.00	77,295,862.00	9.5%	Yes
1st Subsequent Year (2009-10)	70,227,331.00	76,907,606.00	9.5%	Yes
2nd Subsequent Year (2010-11)	69,839,075.00	76,019,350.00	8.8%	Yes

Explanation:
(required if Yes)

\$2.3 million in expenditures for After-School programs paid to contractors are projected to be spent from funds carried over from 07-08. One time state entitlements such as the District Block Grant have projected expenditures, but are not included in the adopted budget as new revenues available for expenditure.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	258,361,403.00	280,813,342.00	8.7%	Not Met
1st Subsequent Year (2009-10)	256,166,524.91	272,317,902.00	6.3%	Not Met
2nd Subsequent Year (2010-11)	255,211,896.38	269,442,907.00	5.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	94,885,133.00	101,312,007.00	6.8%	Not Met
1st Subsequent Year (2009-10)	94,179,857.00	100,497,692.00	6.7%	Not Met
2nd Subsequent Year (2010-11)	93,474,581.00	99,259,631.00	6.2%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Carryover revenues are not included in the original budget, but are considered in the Interim Projections. Additionally, \$2.9 million of 08-09 Reading First revenues were unknown at the time of budget adoption due to funding decisions at the Federal level.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Carryover revenues are not included in the original budget, but are considered in the Interim Projections.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

Carryover revenues are not included in the original budget, but are considered in the Interim Projections. Additionally, new local revenue sources such as gifts may be received at any time and add to the projections.

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

no explanation required

Explanation:

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

\$2.3 million in expenditures for After-School programs paid to contractors are projected to be spent from funds carried over from 07-08. One time state entitlements such as the District Block Grant have projected expenditures, but are not included in the adopted budget as new revenues available for expenditure.

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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

DATA ENTRY: Required amounts are extracted 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	3,994,945	3,994,945
2. Budgeted (Contributed) ²	3,994,945	3,994,945
	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	22,695,733.68	22,695,734.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		17,861,059.00	

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)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.8%	3.9%	3.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2008-09)	(2,448,621.00)	479,032,267.00		0.5%	Met
1st Subsequent Year (2009-10)	(7,103,435.69)	462,552,388.00		1.5%	Not Met
2nd Subsequent Year (2010-11)	(244,307.17)	461,572,718.00		0.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Revenue limit sources in 09-10 are projected with a 0% COLA, but the corresponding expenses do not adjust quickly enough to minimize the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2008-09)	85,490,020.20		Met
1st Subsequent Year (2009-10)	82,710,685.98		Met
2nd Subsequent Year (2010-11)	80,657,365.81		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2008-09)	31,436,445.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$55,000 (greater of)	0	to 300
4% or \$55,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	81,450	79,821	78,225
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	772,481,043.00	755,546,812.00	758,886,162.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	772,481,043.00	755,546,812.00	758,886,162.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,449,620.86	15,110,936.24	15,177,723.24
6. Reserve Standard - by Amount (\$55,000 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)	15,449,620.86	15,110,936.24	15,177,723.24

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	15,449,621.00	15,110,936.00	15,177,723.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	786,581.23	475,487.06
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	13,785,570.66	13,785,570.66	13,785,570.66
6. District's Available Reserves Amount (Sum lines 1 thru 5)	29,235,191.66	29,683,087.89	29,438,780.72
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	3.8%	3.9%	3.9%
District's Reserve Standard (Section 10B, Line 7):	15,449,620.86	15,110,936.24	15,177,723.24
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since 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 Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: 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	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2008-09)	(49,415,611.00)	(55,136,269.00)	11.6%	5,720,658.00	Not Met
1st Subsequent Year (2009-10)	(47,603,911.00)	(55,136,269.00)	15.8%	7,532,358.00	Not Met
2nd Subsequent Year (2010-11)	(47,603,911.00)	(55,136,269.00)	15.8%	7,532,358.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2008-09)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	3,627,501.00	10,785,399.00	197.3%	7,157,898.00	Not Met
1st Subsequent Year (2009-10)	3,627,501.00	3,628,252.00	0.0%	751.00	Met
2nd Subsequent Year (2010-11)	3,627,501.00	3,628,252.00	0.0%	751.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The contribution for Routine Restricted Maintenance was not adopted at the 3% level currently required due to state budget flexibility expected at the time of budget adoption. The encroachment on Special Education resources is currently projected to be higher than expected at budget adoption.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The balance from the payoff of the district's COP is projected to be transferred from General Fund to Fund 17 before year end. This one time transfer will not happen in subsequent years.

- 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 and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no 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 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	16	Fund 01 / 8919	Fund 25 / 7438-7439	50,825,000
General Obligation Bonds	25	Property tax - County	County Treasurer	241,765,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			10,681,790

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2008

Type of Commitment (continued)	Prior Year (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	5,927,748	51,825,000	0	0
General Obligation Bonds	17,418,386	17,409,467	17,403,237	17,389,210
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2008

Total Annual Payments:	23,346,134	69,234,467	17,403,237	17,389,210
Has total annual payment increased over prior year (2007-08)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

COP has been paid off with a one year capital note. Voter-approved Measure K bonds will be issued and a portion used to pay off the capital note before year-end.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	89,913,497.00	89,913,497.00
b. OPEB unfunded actuarial accrued liability (UAAL)	89,913,497.00	89,913,497.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
June 2007	June 2007

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2008-09)	11,595,504.00	11,595,504.00
1st Subsequent Year (2009-10)	11,595,504.00	11,595,504.00
2nd Subsequent Year (2010-11)	11,595,504.00	11,595,504.00

b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2008-09)	11,357,216.00	11,178,432.00
1st Subsequent Year (2009-10)	11,357,216.00	11,178,432.00
2nd Subsequent Year (2010-11)	11,357,216.00	11,178,432.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2008-09)	8,196,764.00	8,196,764.00
1st Subsequent Year (2009-10)	8,196,764.00	8,196,764.00
2nd Subsequent Year (2010-11)	8,196,764.00	8,196,764.00

d. Number of retirees receiving OPEB benefits

Current Year (2008-09)	711	711
1st Subsequent Year (2009-10)	711	711
2nd Subsequent Year (2010-11)	711	711

4. Comments:

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

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

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

Yes

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

Yes

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

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	41,768,172.00	45,384,132.00
b.	1,030,395.00	1,747,335.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2008-09)
 - 1st Subsequent Year (2009-10)
 - 2nd Subsequent Year (2010-11)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2008-09)
 - 1st Subsequent Year (2009-10)
 - 2nd Subsequent Year (2010-11)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		

4. Comments:

The increase in the unfunded liability is relatively small - there is a multi-year plan to fully fund the liabilities.

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; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, skip to section S8B.
If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,648.7	4,496.8	4,435.8	4,375.8

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.

No

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

Yes

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?

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

Current Year (2008-09) 1st Subsequent Year (2009-10) 2nd Subsequent Year (2010-11)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
7. Amount included for any tentative salary increases	0	0	0

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	51,173,741	55,892,504	59,725,723
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	11.0%	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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,502,227	9,101,324	9,212,895
3. Percent change in step & column over prior year	2.6%	2.6%	2.6%

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	1,898.3	1,804.3	1,784.3	1,764.3

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
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	0	0	0

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	Yes	Yes	Yes
	24,032,274	26,302,355	28,106,223
	100%	100%	100%
	11.0%	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?

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	Yes	Yes	Yes
	327,369	309,091	307,388
	0.3%	0.3%	0.3%

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	Yes	Yes	Yes
	Yes	Yes	Yes

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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	671.1	648.9	648.9	648.9

- 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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
4. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	11.0%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	794,431	778,306	796,444
3. Percent change in step and column over prior year	0.3%	0.3%	0.3%

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
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?

No

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

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

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

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

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

End of School District First Interim Criteria and Standards Review
